



Commonwealth Of Massachusetts  
Department Of Revenue  
M-1346 Part-I  
Electronic Filing Return  
Reject Code Cross Reference  
for  
Individual Income Tax Returns  
Tax Year 2006-07

Ver 5.0

PART 1 REJECT CODES		
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SECTION 1 REJECT CODE CROSS REFERENCE		
.....		
The Error Reject Code (ERC) are possible reasons for a transmission or return to be rejected.		
Error Reject Code	Description	Elf Indicator
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[0001]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Page 1 of tax return form must be present.	
[0002]	Reserved	
[0003]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The Tax Period (Field [0005] of the "Tax Return Record ID" record) must be for the current tax year.	
[0004]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Line numbers within a statement must be in consecutive and ascending order starting with line 1.	
[0005]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: There may be no more than 30 statement page records with a return.	
[0006]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Taxpayer's Social Security Number (SEQ 0030 - FORM 1), (SEQ 0030 - FORM 1-NR/PY), (SEQ 0010 - FORM M4868) must not be blank.	

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Error Reject Code	Description	Elf Indicator
[0007]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868, Schedule CB: First name of taxpayer (SEQ 0010 - FORM 1), (SEQ 0010 - FORM 1-NR/PY), (SEQ 0011 - FORM M4868) must not exceed 16 characters. First name of spouse (SEQ 0040 - FORM 1), (SEQ 0040 - FORM 1-NR/PY), (SEQ 0021 - FORM M4868) must not exceed 16 characters. Last name of taxpayer (SEQ 0020 - FORM 1), (SEQ 0020 - FORM 1-NR/PY), (SEQ 0013 - FORM M4868) must not exceed 20 characters. Last name of spouse (SEQ 0050 - FORM 1), (SEQ 0050 - FORM 1-NR/PY), (SEQ 0023 - FORM M4868) must not exceed 20 characters.	
[0007] contd...	Taxpayer's address (SEQ 0070 - FORM 1), (SEQ 0070 - FORM 1-NR/PY), (SEQ 0002 - SCH CB), (SEQ 0014 - FORM M4868) must not exceed 24 characters. Taxpayer's city (SEQ 0080 - FORM 1), (SEQ 0080 - FORM 1-NR/PY), (SEQ 0004 - SCH CB), (SEQ 0015 - FORM M4868) must not exceed 24 characters. Taxpayer's Zip Code (SEQ 0100 - FORM 1), (SEQ 0100 - FORM 1-NR/PY), (SEQ 0008 - SCH CB), (SEQ 0017 - FORM M4868) must not exceed 9 characters.	
[0008]	For Extension Form M4868: Extensions must be filed no later than April 17, 2007 EST.	
[0009]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Form M2210: M-2210 amount (SEQ 1420- FORM 1), (SEQ 1720 - FORM 1-NR/PY) must Equal Penalty amount on FORM M-2210 (SEQ 0560 - FORM M-2210).	
[0010]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Significant date fields with a length of eight positions must contain eight numeric characters in CCYYMMDD format. Where various dates are allowed, or the date is not known, the date field should contain "00000000". Significant date fields with a length of six positions must contain four numeric characters in CCYYMM format when transmitted in variable format.	
[0011]	Reserved	--

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Error Reject Code	Description	Elf Indicator
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[0012]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When Overpayment (SEQ 1320 - FORM 1), (SEQ 1660 - FORM 1-NR/PY) is significant then Amount of tax you Owe (SEQ 1390 - FORM 1), (SEQ 1690- FORM 1- NR/PY) must not be significant.	
[0014]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: DOR alpha check failed for the Primary SSN and Primary taxpayer's name OR DOR alpha check failed for the Spouse SSN and Spouse's name . Please verify that the information is correct and re-transmit.	
[0015]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Filing Status (SEQ 0160 - FORM 1) (SEQ 0190 - FORM 1-NR/PY) must equal 1, 2, 3, or 4.	
[0016]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: A return can only be rejected a maximum of five times. Once a taxRetrun is rejected 5 times it can not be accepted electronically.	
[0017]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Statement records do not have to be consecutive, but must be in ascending order.	
[0018]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: For each statement, LNO1, LNO2, and LNO3 must be present and all line numbers must be in ascending, consecutive numeric sequence.	
[0019]	Reserved.	
[0020]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Taxpayer First Name and Taxpayer Last Name can have no leading or consecutive Embedded spaces. The only characters allowed are alpha, space, comma, ampersand (&),hyphen (-), and apostrophe ('). The leftmost position must be alpha.	1

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Error Reject Code	Description	Elf Indicator
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[0021]	Reserved	--
[0022]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: A maximum of two pages are allowed per statement.	
[0023]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The city field (SEQ 0080 - FORM 1), (SEQ 0080 - FORM 1-NR/PY) , (SEQ 0015 - FORM M4868) must be significant, left-justified and contain a minimum of three alpha characters. The City field must contain only alphabetic characters and spaces. Do Not Abbreviate Cities!	
[0024]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: The number of statement references (STM nn) throughout the return cannot exceed the number of statements attached.	
[0025]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Wages (SEQ 0370 - FORM 1), (SEQ 0450 - FORM 1-NR/PY) cannot be negative.	
[0026]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Electronic Return Originator Name (Field [0010] of the SUMMARY Record) must be present.	
[0027]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: EFIN of Originator (Field [0020] of the SUMMARY RECORD) must be present and equal to EFIN of Originator of the Return. (See record layouts. "Tax Return Record ID" Page 1).	
[0028]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The Primary SSN on the return (SEQ 0030 - FORM 1), (SEQ 0030 - FORM 1-NR/PY), (SEQ 0010 - FORM M4868) should be the same as the Primary SSN in the "Tax Return Record ID" .	

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SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
*****		
[0029]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The EFIN of Originator of Return record must be for a valid electronic filer authorized by the DOR.	
[0030]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: The data records of the tax returns must be in the following sequence: Return, Schedules, Forms, Statements and Summary. Schedules must be in order Sch-X, Sch-Y, Sch-Z, Sch-DI, Sch-B, Sch-C, Sch-CB, Sch-D, Sch-E, Sch-USF, Sch-NTSLNR , Sch-TDS.	I
[0031]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The Return Sequence Number Field [0007] in the "Tax Return Record ID", in the Tax Return information, must be numeric.	
[0032]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The Declaration Control Number (DCN) (Field [0008] in the "Tax Return Record ID" ) in the Tax Return information must be numeric.	
[0036]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: The Schedule Occurrence Number (Field [0005] of the Schedule Record ID) and Form Occurrence Number (Field [0006] of the Form Record ID) must be significant and in ascending numerical sequence beginning with 01. NOTE: With multiple schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or the Form Occurrence Number of a form.	
[0037]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The Primary Social Security Number must be consistent in the Record IDs of all data records for a tax return.	
[0038]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Tax after credits (SEQ 1150 - FORM 1), (SEQ 1480 - FORM 1-NR/PY) must equal Tax (SEQ 1020 - FORM 1), (SEQ 1360 - FORM 1-NR/PY) minus Total Credit (SEQ 1140 - FORM 1), (SEQ 1470 - FORM 1-NR/PY).	

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Error Reject Code	Description	Elf Indicator
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[0039]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Any form records must be in the following sequence: Form W-2, Form W-2G, Form 1099-R and Form M-2210.	
[0040]	Reserved	--
[0041]	Reserved	--
[0042]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Filing Status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) must be 2, IF Spouse FICA (SEQ 0540 - FORM 1), (SEQ 0870 - FORM 1-NR/PY) is present.	
[0043]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications. When a page number in the Record ID is duplicated, the return will be rejected.	
[0044]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Invalid Record ID on the incoming record. The error may be caused by one of the following: Form/Schedule is not valid for Electronic Filing or A page number is incorrect. Invalid Tax Return Record Identification Data OR Invalid Schedule Record Identification Data OR Invalid Form Record Identification Data .	
[0045]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: The maximum number allowed for schedules/forms in an electronically filed tax return, are : 8 Sch-C; 15 Sch-E, with no more than 15 rental properties; 5 Sch-USF; 50 Forms W-2; 30 Forms W-2G; 20 Forms 1099-R.	
[0046]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Only ONE schedule/form is allowed for those attachments not listed above. These include: Schedule DI ; Schedule X; Schedule Y; Schedule Z; Schedule B; Schedule CB; Schedule D; Schedule NTS-L-NR/PY; Form M-2210;	



SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0047]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: All "total" fields must have a significant entry when there are amounts leading to the total. Similarly, any "total" field which has a significant entry must have at least one significant entry leading to that amount.	
[0048]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Resident FORM1: Dependent Under 12 Deduction (SEQ 0590 - FORM 1) must be equal to Dependents Under 12 (SEQ 0585 - FORM 1) multiplied by 3600. Non Resident FORM 1NR/PY: Dependent Deduction (SEQ 0920 - FORM 1-NR/PY) must equal Number-Of-Dependents (SEQ 0903 - FORM 1-NR/PY) multiplied by \$3600 and by Deduction and exemption ratio (SEQ 0840 - FORM 1-NR/PY). Part Yr Resident FORM 1NR/PY: Dependent Deduction (SEQ 0920 - FORM 1-NR/PY) must equal Number-Of-Dependents (SEQ 0903 - FORM 1-NR/PY) multiplied by \$3600 and by Line2 (SEQ 0230 - FORM 1-NR/PY) .	
[0049]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Child Care Deduction (SEQ 0570 - FORM 1), (SEQ 0900 - FORM 1-NR/PY) and Dependent Deduction (SEQ 0590 - FORM 1), (SEQ 0920 - FORM 1-NR/PY) cannot both be claimed together.	
[0050]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: The only valid entry in a Required Statement field, denoted with "@" (at sign) in Record Layouts, is a statement reference, i.e. "STMbnn".	
[0051]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Number Of Dependent members under 12 (SEQ 0585 - FORM 1), (SEQ 0903 - FORM 1-NR/PY) must equal either 0, 1 or 2.	
[0052]	Reserved	
[0053]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: The number of statement records cannot exceed the number of statement references.	
[0054]	Reserved	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0055]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Dependent deduction (SEQ 0590 - FORM 1), (SEQ 0920 - FORM 1-NR/PY) cannot be claimed if Filing Status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) is 3.	
[0056]	Reserved	--
[0057]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Number of 65 or over (SEQ 0270 - FORM 1), (SEQ 0350 - FORM 1-NR/PY) cannot be 2 when Filing Status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) is not 2.	
[0058]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Number of 65 or over (SEQ 0270 - FORM 1), (SEQ 0350 - FORM 1-NR/PY) must be 0,1or 2	
[0059]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Blind Exemption (SEQ 0320 - FORM 1), (SEQ 0400 - FORM 1-NR/PY) must be 0, 2200, or 4400.	
[0060]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The Return Sequence Number in the Return record information must be in ascending numerical sequence within a transmission. However, the RSNs within the transmission do not have to be consecutive.	
[0061]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The Year Digit Field From the DCN (Field [0008] in the "Tax Return Record ID" ) must calculate as equal to One plus The Year Digit from the TaxPeriod Field (Field [0005] in the "Tax Return Record ID" ).	
[0062]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The first two digits of the DCN must be zeros (00)	

SECTION 1 REJECT CODE CROSS REFERENCE		
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[0063]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Married Filing Jointly (Filing Status = 2) returns must contain both a Primary SSN (SEQ 0030 - FORM 1), (SEQ 0030 - FORM 1-NR/PY) and a Spouse's SSN (SEQ 0060 FORM 1), (SEQ 0060 - FORM 1-NR/PY).	
[0064]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The Year Digit of the DCN for current year processing is the last digit. (e.g., 2007= "7")	
[0065]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Married Filing Separately (Filing Status = 3) returns must contain the Spouse's SSN (SEQ 0060 - FORM 1), (SEQ 0060 - FORM 1-NR/PY).	
[0066]	Reserved	--
[0067]	Reserved	--
[0068]	Reserved	--
[0069]	Reserved	--
[0070]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The Primary SSN (SEQ 0030 - FORM 1), (SEQ 0030 - FORM 1-NR/PY), (SEQ 0010 - FORM M4868) must be all numeric, cannot be all blanks, nor all zeros, nor all nines AND must be within the valid range of SSNs.	
[0071]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The Spouse's SSN (SEQ 0060 - FORM 1), (SEQ 0060 - FORM 1-NR/PY), (SEQ 0020 - FORM M4868) must be all numeric, cannot be all blanks, nor all zeros nor all nines AND must be within the valid range of SSNs AND must not equal the Primary SSN.	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0072]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: The Value of following fields must be an "X" or blank: No Tax box (SEQ 1010 - FORM 1), (SEQ 1350 - FORM 1-NR/PY)	
[0073]	For Schedule NTS-L-NR/PY: Schedule NTS-L- NR/PY subtotal calculated wrong.	
[0074]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Filing Status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) cannot be 3 when the No Tax Status box (SEQ 1010 - FORM 1), (SEQ 1350 - FORM 1-NR/PY) is "X".	
[0075]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule B: If present, Interest and Dividends (SEQ 0915 - FORM 1), (SEQ 1245 - FORM 1-NR/PY) must equal Line38 on Schedule B (SEQ 0380 - SCH B).	+
[0076]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule B: If present, Total interest earned from Mass. Banks (SEQ 0390 - FORM 1), (SEQ 0470 - FORM 1-NR/PY) must equal the same field on Schedule B (SEQ 0050 - SCH B).	
[0077]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule B: If present, 12% Schedule-B Income (SEQ 0930 - FORM 1), (SEQ 1270 - FORM 1-NR/PY) must equal taxable 12% capital gains on Schedule-B (SEQ 0390 - SCH B).	
[0078]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule D: When the Capital Gain Tax (SEQ 1000 - FORM 1), (SEQ 1340 - FORM 1-NR/PY) is not zero AND Schedule D-IS Flag (SEQ 0995 - FORM 1), (SEQ 1335 - FORM 1-NR/PY) is unchecked (a value " " or sequence not reported) then Capital Gain Tax (SEQ 1000 - FORM 1), (SEQ 1340 - FORM 1-NR/PY) must equal the Tax On MA Adjusted Gross Capital Gain (SEQ 0230 - SCH D) on the Schedule D.	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0079]	For Schedule D: Schedule D subtotal must be calculated correctly. Following validations must hold:	
	a] SchD-Line8 (SchD - SEQ 0080) must equal SchD-Line1 (SchD - SEQ 0010) plus SchD-Line2 (SchD - SEQ 0020) plus SchD-Line3 (SchD - SEQ 0030) plus SchD-Line4 (SchD - SEQ 0040) plus SchD-Line5 (SchD - SEQ 0050) plus SchD-Line6 (SchD - SEQ 0060) plus SchD-Line7(SchD - SEQ 0070).	
	b] SchD-Line12 (SchD - SEQ 0120) must equal SchD-Line10 (SchD - SEQ 0100) minus SchD-Line11 (SchD - SEQ 0110)	
	c] When SchD-Line12 (SchD - SEQ 0120) is greater than zero AND SchD-Line14 (SchD - SEQ 0160) is not equal to zero, then SchD-Line14 (SchD - SEQ 0160) must equal SchD-Line12 (SchD - SEQ 0120) minus SchD-Line13 (SchD - SEQ 0150)	
	d] When SchD-Line12 (SchD - SEQ 0120) is less than zero AND SchD-Line14 (SchD - SEQ 0160) is not equal to zero, then SchD-Line14 (SchD - SEQ 0160) must equal SchD-Line12 (SchD - SEQ 0120) plus SchD-Line13 (SchD - SEQ 0150)	
	e] SchD-Line18 (SchD - SEQ 0200) must equal SchD-Line16 (SchD - SEQ 0180) minus SchD-Line17 (SchD - SEQ 0190). SchD-Line18 (SchD - SEQ 0200) must not be less than zero.	
	f] SchD-Line20 (SchD - SEQ 0220) must equal SchD-Line18 (SchD - SEQ 0200) minus SchD-Line19 (SchD - SEQ 0210). SchD-Line20 (SchD - SEQ 0220) must not be less than zero.	
	g] If Optional-5.85percent-Tax-Rate-Flag (SEQ 0918 - FORM 1),(SEQ 1250 - FORM 1-NR/PY) is significant then SchD-Line21 (SchD - SEQ 0230) must be 5.85% of SchD-Line20 (SchD - SEQ 0220) rounded to nearest dollar value. If Optional-5.85percent-Tax-Rate-Flag (SEQ 0918 - FORM 1),(SEQ 1250 - FORM 1-NR/PY) is insignificant (spaces or sequence not sent) then SchD-Line21 (SchD - SEQ 0230) must be 5.3% of SchD-Line20 (SchD - SEQ 0220) rounded to nearest dollar value.	
	h] SchD-Line21 (SchD - SEQ 0230) must equal Capital Gain Tax (SEQ 1000 - FORM 1), (SEQ 1340 - FORM 1-NR/PY)	
[0080]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When AGI Gains From Schedule D-IS (SEQ 0997 - FORM 1), (SEQ 1337 - FORM 1-NR/PY) are significant, then Schedule D-IS Flag (SEQ 0995 - FORM 1), (SEQ 1335 - FORM 1-NR/PY) must be checked (a value "X").	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0081]	Reserved	--
[0082]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Refund (SEQ 1380 - FORM 1), (SEQ 1680 - FORM 1-NR/PY) must equal the overpayment amount (SEQ 1320 - FORM 1), (SEQ 1660 - FORM 1-NR/PY) minus any credit forward (SEQ 1330 - FORM 1), (SEQ 1670 - FORM 1-NR/PY), minus interest (SEQ 1400 - FORM 1), (SEQ 1700 - FORM 1-NR/PY), minus penalty (SEQ 1410 - FORM 1), (SEQ 1710 - FORM 1-NR/PY), and minus M-2210 amount (SEQ 1420 - FORM 1), (SEQ 1720 - FORM 1-NR/PY). Do not include M-2210 amount if exempt field (SEQ 1430 - FORM 1), (SEQ 1730 - FORM 1-NR/PY) applies.	
[0083]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When Schedule D-IS Flag (SEQ 0995 - FORM 1), (SEQ 1335 - FORM 1-NR/PY) is checked, then the sequence numbers of following two fields must be sent : Total Gains From Schedule D-IS (SEQ 0997 - FORM 1), (SEQ 1337 - FORM 1-NR/PY) and Capital Gain Tax (SEQ 1000 - FORM 1), (SEQ 1340 - FORM 1-NR/PY) Each sequence number must have a value of zero or greater (negative values can not exist for either field), null values will not be accepted.	
[0084]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule NTS-L-NR/PY: When the No Tax Indicator (SEQ 1350 - FORM 1-NR/PY) is not blank then Total 5.3% (or optional 5.85%) Income (SEQ 0600 - FORM 1-NR/PY) must be equal to the Same field on the Schedule NTS-L-NR/PY (SEQ 0010 - SCH NTS-L-NR/PY).	

SECTION 1 REJECT CODE CROSS REFERENCE		
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[0085]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, SCH NTS-L-NR/PY: Adjustments to income (SEQ 0020 - SCH NTS-L-NR/PY) must equal Employee business expense [SEQ 0010- SCH Y] plus Penalty on early savings withdrawal [SEQ 0020- SCH Y] plus Alimony paid [SEQ 0030- SCH Y] plus Excludable Amounts 111f [SEQ 0040- SCH Y] plus Moving Expense Deduction [SEQ 0070- SCH Y] plus Medical Save Deduction [SEQ 0080- SCH Y] plus Self Emp. Health Ins. Deduction [SEQ 0090- SCH Y] plus Health Care Accounts Deduction [SEQ 0100- SCH Y] plus Other Qualified Deduction [SEQ 0130- SCH Y] plus Student Loan Deduction [SEQ 0140- SCH Y] .	
[0086]	Reserved	
[0087]	For Schedule Y: Significant dollar amount requires appropriate Radio Button to be filled. Money Field: Excludable Amounts 111f [SEQ 0040- SCH Y] Button Field: Sec 111F Flag [SEQ 0050- SCH Y] Button Field: U.S. Treaty Flag [SEQ 0060- SCH Y]  Money Field: [SEQ 0130- SCH Y], Other Qualified Deduction Button Field: US Form 1040 Qualified Deduction Button [SEQ 0110- SCH Y] Button Field: US Form 1040 Business Deduction Button [SEQ 0120- SCH Y]	
[0088]	Reserved.	
[0089]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule NTS-L-NR/PY: The Total Tax field (SEQ 1360- FORM 1-NR/PY) must be equal to the Same field on the Schedule NTS-L-NR/PY (SEQ 0120 - SCH NTS-L-NR/PY).	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0090]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule NTS-L-NR/PY: Limited Income Credit (SEQ 1370 - FORM 1-NR/PY) must be equal to the Same field on the Schedule NTS-L-NR/PY (SEQ 0140 - SCH NTS-L-NR/PY).	
[0091]	Reserved.	
[0092]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Taxpayer is not on the DOR Taxpayer Registration file (SEQ 0030 - FORM 1), (SEQ 0030 - FORM 1-NR/PY), (SEQ 0010 - FORM M4868).	
[0093]	For Resident FORM1: Earned wages (SEQ 0370 - FORM 1) must be greater than or equal to the sum of all reported Form W-2s (with the Statutory-Flag NOT checked (Seq-0265 Form W-2))	
[0094]	For Non Resident FORM 1NR/PY, Schedule B, Schedule D: Total Capital Gain Income (SEQ 0800) must equal Schedule B Part1 Line7 (SEQ 0070- SCH B) plus Schedule B Part2 Line13 (SEQ 0130- SCH B) plus Schedule D Part1, Line12 (SEQ 0120 - SCH D).	
[0095]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Amount withheld (SEQ 1220 - FORM 1), (SEQ 1550 - FORM 1-NR/PY) does not equal sum of withholdings from all W-2, W-2G, and 1099s etc. reported.	
[0096]	For Schedule B, Schedule D: When capital gain distributions (SEQ 0110 - SCH B), is significant, then Long term Net Gain on Schedule D (SEQ 0110 - SCH D) must be significant.	
[0097]	For Resident FORM1, Part Yr Resident FORM 1NR/PY: When Filing as "Married Filing Separately" (SEQ 0160-FORM 1) (SEQ 0190-FORM 1-NR/PY), Rental Deduction (SEQ 0610 - FORM 1) (SEQ 0950 - FORM 1-NR/PY) cannot exceed \$1500 . For any other Filing Status, Rental Deduction cannot exceed \$3000.	



SECTION 1 REJECT CODE CROSS REFERENCE		
Error Reject Code	Description	Elf Indicator
[0098]	For Schedule C: When cost of goods sold and/or operations (SEQ 0190 - SCH C) is significant then it must equal the value in SchC-1 Line8 (SEQ 0680 - SCH C-1).	
[0099]	For Resident FORM1, Part Yr Resident FORM 1NR/PY: If Business/Profession or farm income/loss is present (SEQ 0420-FORM 1) (SEQ 0500-FORM 1-NR/PY), then at least one SCH C or US SCH F must be present.	
[0100]	For Resident FORM 1, Schedule Z: Total credits (SEQ 1140 - FORM 1) must equal Limited Income credit (SEQ 1030 - FORM 1) plus Total Credits from Schedule Z (SEQ 0160 - SCH Z). For Non Resident FORM 1NR-PY, ScheduleZ: Total credits (SEQ 1470 - FORM 1-NR/PY) must equal Limited Income credit (SEQ 1370 - FORM 1-NR/PY) plus Credits from Schedule Z -Part1 (SEQ 0110 - SCH Z). For Part Yr Resident FORM 1NR/PY, ScheduleZ: Total credits (SEQ 1470 - FORM 1-NR/PY) must equal Limited Income credit (SEQ 1370 - FORM 1-NR/PY) plus Credits from Schedule Z -Part1 (SEQ 0110 - SCH Z) plus Credits from Schedule Z -Part2 (SEQ 0150 - SCH Z).	
[0101]	For Resident FORM1, Part Yr Resident FORM 1NR/PY: Election Fund donation (SEQ 0130 - FORM 1)(SEQ 0180 - FORM 1NR/PY) can exceed \$1 only if filing jointly.	
[0102]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When taxable earned income is less than \$10, then tax due must be 0 (SEQ 0920 - FORM 1), (SEQ 1260 - FORM 1-NR/PY).	

SECTION 1 REJECT CODE CROSS REFERENCE		
Error Reject Code	Description	Elf Indicator
[0103]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: If Withholding (SEQ 1220 - FORM 1), (SEQ 1550 - FORM 1-NR/PY) is greater than zero, then Withholding on Form W-2 (SEQ 0400) OR Withholding on Form W-2G (SEQ 0210) OR Withholding on Form 1099-R (SEQ 0240) OR Withholding from Form1099-G (SEQ 0445 - FORM 1), (SEQ 0521 - FORM 1-NR/PY) must be present.	
[0104]	For Resident FORM1, Part Yr Resident FORM 1NR/PY: Massachusetts Election Contribution is calculated wrong. (Form 1 SEQ 0130 = SEQ 0110 + SEQ 0120), (Form 1-NR/PY SEQ 0180 = SEQ 0160 + SEQ 0170).	
[0105]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: If Tax Payments (SEQ 1310 - FORM 1), (SEQ 1650 - FORM 1-NR/PY) is greater than zero, then the total of the following fields should equal Tax Payments: Income tax withheld (SEQ 1220 - FORM 1), (SEQ 1550 - FORM 1-NR/PY); plus Last year's overpayment applied to this year's estimated tax (SEQ 1230 - FORM 1), (SEQ 1560 - FORM 1-NR/PY); plus Other est. tax payments for this year (SEQ 1240 - FORM 1), (SEQ 1570 - FORM 1-NR/PY) plus Earned Income credit (SEQ 1290 - FORM 1) (SEQ 1630 - FORM 1-NR/PY), plus Sr. Circuit Breaker Credit (SEQ 1295 - FORM 1), (SEQ 1635 - FORM 1-NR/PY), plus Payment Made With Extension (SEQ 1300 - FORM 1), (SEQ 1640 - FORM 1-NR/PY).	
[0106]	For Non Resident FORM 1NR/PY: If you file as Non-Resident-Only then the Massachusetts Election Contribution (1NR/PY - SEQ 0180) can not be greater than zero.	
[0107]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: EFW Settlement date (SEQ 1377 - FORM 1), (SEQ 1687 - FORM 1-NR/PY), (SEQ 0080 - FORM M-4868) must be valid (Format CCYYMMDD, valid month,date,current year,valid leapYr Dates etc.) .	
[0108]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Total Payments (SEQ 1310- FORM 1), (SEQ 1650 - FORM 1-NR/PY) must be greater than Tax After Credits plus contributions (SEQ 1210- FORM 1), (SEQ 1540 - FORM 1- NR/PY) when Refund (SEQ 1380 - FORM 1), (SEQ 1680 - FORM 1-NR/PY) is significant.	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0109]	For Resident FORM1, Part Yr Resident FORM 1NR/PY: Election Fund (SEQ 0130 - FORM 1) (SEQ 0180 - Form1NR/PY), cannot exceed \$2.	
[0110]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Street Address (SEQ 0070 - FORM 1), (SEQ 0070-FORM 1-NR/PY), (SEQ 0014 - FORM M4868) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-), and slash (/).	
[0111]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: The first position or character entered in the Street Address (SEQ 0070 - FORM 1), (SEQ 0070 - FORM 1-NR/PY), (SEQ 0014 - FORM M4868) must be alphabetic or numeric.	
[0112]	Following Alphanumeric Fields must not be blanks: Address (SEQ 0070 - FORM 1), (SEQ 0070 - FORM 1-NR/PY), (SEQ 0002 - SCH CB), (SEQ 0014 - FORM M4868) City/Town (SEQ 0080 - FORM 1), (SEQ 0080 - FORM 1-NR/PY), (SEQ 0004 - SCH CB), (SEQ 0015 - FORM M4868) State (SEQ 0090 - FORM 1), (SEQ 0090 - FORM 1-NR/PY), (SEQ 0006 - SCH CB), (SEQ 0016 - FORM M4868). Taxpayer's First Name (SEQ 0010 - FORM 1), (SEQ 0010 - FORM 1-NR/PY), (SEQ 0011 - FORM M4868). Taxpayer's Last Name (SEQ 0020 - FORM 1), (SEQ 0020 - FORM 1-NR/PY) , (SEQ 0013 - FORM M4868)	+
[0113]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: IF SCH-TDS button (SEQ 0175 - FORM 1), (SEQ 0255 - FORM 1-NR/PY) is filled then atleast one Schedule TDS must be sent. Also, if Schedule TDS is sent then SCH-TDS button must be filled.	+
[0114]	Reserved.	

SECTION 1 REJECT CODE CROSS REFERENCE		
Error Reject Code	Description	Elf Indicator
[0115]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When filing status is 1 or 4 (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) then the Spouse's SSN (SEQ 0060 - FORM 1), (SEQ 0060 - FORM 1-NR/PY) should be blank.	
[0116]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: A statement is required when this line item is significant.	
[0117]	For Resident FORM1, Part Yr Resident FORM 1NR/PY: When the tax liability (SEQ 1150 - FORM 1), (SEQ 1480 - FORM 1NR/PY) is less than \$1 (less than \$2 when filing jointly) then you cannot contribute to the Massachusetts Election Campaign Fund.	
[0118]	For Non Resident FORM 1NR/PY: Total working days (SEQ 0650 - FORM 1-NR/PY), (SEQ 0730 - FORM 1-NR/PY) must equal Working days outside MASS (SEQ 0630 - FORM 1-NR/PY), (SEQ 0710 - FORM 1-NR/PY) plus working days inside MASS (SEQ 0640 - FORM 1-NR/PY), (SEQ 0720 - FORM 1-NR/PY).	
[0119]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When the Overpayment (SEQ 1320 - FORM 1), (SEQ 1660 - FORM 1-NR/PY) exceeds the total penalties (sum of Penalty (SEQ 1410 - FORM 1), (SEQ 1710 - FORM 1-NR/PY), Interest (SEQ 1400 - FORM 1), (SEQ 1700 - FORM 1-NR/PY) and M-2210 amount (SEQ 1420 - FORM 1), (SEQ 1720 - FORM 1-NR/PY) ) then Credits Forward (SEQ 1330 - FORM 1), (SEQ 1670 - FORM 1-NR/PY) must not be greater than Overpayment minus the total penalties. When the total penalties exceed or equal the Overpayment then Credits Forward must be zero.	
[0120]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: EFW Settlement date (SEQ 1377 - FORM 1), (SEQ 1687 - FORM 1-NR/PY), (SEQ 0080 - FORM M-4868) must be valid. If the process date is 04/15/07 or earlier, the taxReturn can not be warehoused after 04/17/07. OR If the process date later than 04/15/07, the taxReturn can not be warehoused.	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0122]	For Form W2: The following fields must be present and valid in a Form W-2: [a] Employer Identification Number (SEQ 0040 - FORM W-2), Line b. [b] W-2 Indicator (SEQ 0510 - FORM W-2). NOTE: W-2 Indicator (SEQ 0510 - FORM W-2) must equal "N" (Non-Standard) OR "S" (Standard). A Non-Standard W-2 is either altered or typed. A Standard W-2 may be computer-produced print, a DOR form or a DOR approved facsimile. Enter "N" when a cumulative Earnings Statement or a substitute W-2 is used.	
[0123]	For Form W2: The following fields must be present (AN) or significant (N) in a Form W-2: (a)Employer Name (SEQ 0050 - FORM W-2, Line C). (b)Employer Address (SEQ 0060 - FORM W-2, Line C). (c)Employer City (SEQ 0070 - FORM W-2, Line C). (d)Employer State (SEQ 0073 - FORM W-2, Line C). (e)Employee Name (SEQ 0090 - FORM W-2, Line E). (f)Employee Address (SEQ 0100 - FORM W-2, Line E). (g)Employee City (SEQ 0110 - FORM W-2, Line E). (h)Employee State (SEQ 0113 - FORM W-2, Line E).	
[0124]	For Form W2-G: For each Form W-2G that is present, Payer Name (SEQ 0020 - FORM W2-G), Payer Identification (SEQ 0026 - FORM W2-G) must be present.	
[0125]	For Form 1099R: For each Form 1099R that is present, Payer Name (SEQ 0020 - FORM 1099-R) AND Payer Identification (SEQ 0050 - FORM 1099-R) must be present.	
[0126]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Paid Preparer name / signature (SEQ 0854 - FORM 1), (SEQ 0524 - FORM 1-NR/PY), (SEQ 0090 - FORM M4868) must be present. When Paid Preparer's name is present, then Paid Preparer's SSN / PTIN (SEQ 0852 - FORM 1), (SEQ 0522 - FORM 1-NR/PY), (SEQ 0100 - FORM M4868) must also be present. In case there is no paid preparer for the return then Paid Preparer's name / signature must be either 'N' or "NON PAID PREPARER" and then Paid Preparer's SSN / PTIN and other info can be left blank.	
[0127]	For Form W2: State Wages (SEQ 0390 & SEQ 0460 - FORM W2) plus Allocated Tips (SEQ 0190 - FORM W2) can't be less than State Tax (SEQ 0400 & SEQ 0470 - FORM W2)	

SECTION 1 REJECT CODE CROSS REFERENCE		
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[0129]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When Total Payments (SEQ 1310 - FORM 1), (SEQ 1650 - FORM 1-NR/PY) is equal to Tax After Credits Plus Voluntary Contr. (SEQ 1210- FORM 1), (SEQ 1540 - FORM 1-NR/PY) then Amount applied to Mass. Estimated Tax (SEQ 1330 - FORM 1), (SEQ 1670 - FORM 1-NR/PY), Overpayment (SEQ 1320 - FORM 1), (SEQ 1660 -FORM 1-NR/PY), and Refund (SEQ 1380 - FORM 1), (SEQ 1680 - FORM 1-NR/PY) must equal zero.	
[0130]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: If Total Exemptions (SEQ 360 - FORM 1), (SEQ 0440 - FORM 1-NR/PY) is greater than zero, then the total of the following fields must equal Total Exemptions: Personal Exemptions. Either Single, married filing separately, head of household, married (SEQ 0180 - FORM 1), (SEQ 0260 - FORM 1-NR/PY); plus Dependent Exemption (SEQ 0200 - FORM 1), (SEQ 0320 - FORM 1-NR/PY); plus Senior Citizen Exemption (SEQ 0280 - FORM 1), (SEQ 0360 - FORM 1-NR/PY); plus Blindness Exemption (SEQ 0320 - FORM 1), (SEQ 0400 - FORM 1-NR/PY); plus Other: medical/dental and/or adoption (SEQ 0350 - FORM 1), (SEQ 0430 - FORM 1- NR/PY).	
[0131]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule X: Total Other Income from Schedule-X (SEQ 0060 - SCH X) must equal Total Other Income on the tax return (SEQ 0515 - FORM 1),(SEQ 0595 - FORM 1-NR/PY).	+
[0132]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule Y: Total Deductions from Schedule-Y (SEQ 0210 - SCH Y) must equal Total Deductions on the tax return (SEQ 0615 - FORM 1),(SEQ 1195 - FORM 1-NR/PY).	+

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0133]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule Z: Total Part-1 Credits from Schedule-Z (SEQ 0110 - SCH Z) must equal Total Part-1 Credits on the tax return (SEQ 1380 - FORM 1-NR/PY). Total Part-2 Credits from Schedule-Z (SEQ 0150 - SCH Z) must equal Total Part-2 Credits on the tax return (SEQ 1390 - FORM 1-NR/PY). Total Credits from Schedule-Z (SEQ 0160 - SCH Z) must equal Total Sch-Z Credits on the tax return (SEQ 1040 - FORM 1).	+
[0135]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule Z: When claiming the Brownfields Credit (SEQ 0050 - SCH Z), a valid Brownfields Certificate Number (SEQ 0055 - SCH Z) must be provided.	+
[0136]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule Z: When claiming the Film Incentive Credit (SEQ 0090 - SCH Z), a valid Film Certificate Number (SEQ 0095 - SCH Z) must be provided.	+
[0137]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule Z: When claiming the Medical Device Credit (SEQ 0100 - SCH Z), a valid Medical Device Certificate Number (SEQ 0105 - SCH Z) must be provided.	+

SECTION 1 REJECT CODE CROSS REFERENCE		
Error Reject Code	Description	Elf Indicator
[0138]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When Total Deductions (SEQ 0860 - FORM 1), (SEQ 1200 - FORM 1-NR/PY) is greater than zero, then the total of the following fields must equal Total Deductions: Amount taxpayer paid to FICA, etc., and/or amount spouse paid to FICA, etc. (SEQ 0530 & 0540 - FORM 1), (SEQ 0860 & 0870 - FORM 1-NR/PY); plus Child under 13 /dependent deductions (SEQ 0570 - FORM 1), (SEQ 0900 - FORM 1-NR/PY) OR Dependent under 12 (SEQ 0590 - FORM 1), (SEQ 0920 - FORM 1- NR/PY); plus Rental deduction (SEQ 0610 - FORM 1); plus Employee business expense [SEQ 0010- SCH Y] PLUS Penalty on early savings withdrawal[SEQ 0020- SCH Y] PLUS	I
	Alimony paid [SEQ 0030- SCH Y] PLUS Excludable Amounts 111f [SEQ 0040- SCH Y] PLUS Moving Expense Deduction[SEQ 0070- SCH Y] PLUS Medical Save Deduction[SEQ 0080- SCH Y] PLUS Self Emp. Health Ins. Deduction[SEQ 0090- SCH Y] PLUS Health Care Accounts Deduction[SEQ 0100- SCH Y] PLUS Other Qualified Deduction[SEQ 0130- SCH Y] PLUS Student Loan Deduction[SEQ 0140- SCH Y] plus College Tuition Deduction [SEQ 0150- SCH Y] plus Undergrad Student Loan Int. Deduction [SEQ 0160- SCH Y] plus Pension income other juris [SEQ 0170- SCH Y] plus Home Heating Fuel Deduction [SEQ 0180- SCH Y] plus Claim Of Right Deduction [SEQ 0190- SCH Y] plus Commuter Deduction [SEQ 0200- SCH Y].	
[0139]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Form W2, Form 1099R: SSN (SEQ 0080 - FORM W-2) (SEQ 0060 - Form 1099-R) must equal Primary SSN (SEQ 0030 - FORM 1), (SEQ 0030 - FORM 1-NR/PY) OR Secondary SSN (SEQ 0060 - FORM 1), (SEQ 0060 - FORM 1-NR/PY).	



SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0141]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Taxpayer is entitled to No Tax Status (SEQ 1010 - FORM 1), (SEQ 1350 - FORM 1-NR/PY), but it was not taken (SEQ 1020 - FORM 1), (SEQ 1360 - FORM 1-NR/PY).	
[0142]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Taxpayer is not entitled to No Tax Status, but it was taken (SEQ 1020 - FORM 1), (SEQ 1360 - FORM 1-NR/PY).	
[0143]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Commuter Deduction (SEQ 0200, SCH-Y) must not exceed the maximum value allowed for that Filing Status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY).	+
[0144]	For Extension Form M-4868 : The Period End Date (SEQ 0030) must be "20061231".	
[0145]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Number of legally blind (SEQ 0310 - FORM 1), (SEQ 0390 - FORM 1-NR/PY) must be 0, 1, or 2.	
[0146]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Form M-4868: The field mentioned in the acknowledgement file was supposed to be numeric (as per Records Layout Specifications) but a non-numeric value was sent.	
[0147]	For Schedule C : If on Schedule C, Wages before U.S. jobs credit (SEQ 0480 - Sch C) has an amount greater than zero, then the Employer Identification Number (SEQ 0060 - Sch C) must be populated and must be numeric.	
[0148]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Taxpayer is not entitled to Limited Income Credit, but it was taken (SEQ 1030 - FORM 1), (SEQ 1370 - FORM 1-NR/PY).	
[0149]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When number of legally blind (SEQ 0310 - FORM 1), (SEQ 0390 - FORM 1-NR/PY) is 2, then Filing status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) must be 2.	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0150]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: The maximum Child Care Deduction (SEQ 0570 - FORM 1), (SEQ 0900 - FORM 1-NR/PY) is \$4,800 for 1 qualifying individual and \$9,600 for 2 or more qualifying individuals.	
[0151]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Number of Logical Records in Tax Return (Field [0040] - SUM) must equal the total logical record count computed by the DOR.	
[0152]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Number of Forms W-2 (Field [0050] - SUM) must equal the number of forms W-2 computed by the DOR	
[0153]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Number of Forms W-2G (Field [0060] - SUM) must equal the number of forms W-2G computed by the DOR.	
[0154]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Number of Forms 1099-R (Field [0070] - SUM) must equal the number of forms 1099-R computed by the DOR.	
[0155]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Number of Schedule Records (Field [0080] - SUM) must equal the number of schedule records computed by the DOR.	
[0156]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Number of Form Records (Field [0090] - SUM) must equal the number of form records computed by the DOR.	
[0157]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Number of Statement Record Lines (Field [0100] - SUM) must equal the number of statement record lines computed by the DOR.	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0158]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: If reported, Bank interest after exemption (SEQ 0410 - FORM 1), (SEQ 0490 - FORM 1-NR/PY) must equal Total Bank interest (SEQ 0390 - FORM 1), (SEQ 0470 - FORM 1-NR/PY) minus Interest exemptions (SEQ 0400 - FORM 1), (SEQ 0480 - FORM 1-NR/PY).	
[0159]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Filing Status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) must equal 2 when Bank Interest Exemption (SEQ 0400 - FORM 1), (SEQ 0480 - FORM 1-NR/PY) equals \$200 and Filing Status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) must equal 1 or 3 or 4 when Bank Interest Exemption (SEQ 0400 - FORM 1), (SEQ 0480 - FORM 1-NR/PY) equals \$100.	
[0160]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Total income (SEQ 0520 - FORM 1), (SEQ 0600 - FORM 1-NR/PY) for this return must equal lines 3 through 9 for Form1 and lines 5 through 11 for Form1NR/PY.	
[0161]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Taxpayer's FICA (SEQ 0530 - FORM 1), (SEQ 0860 - FORM 1-NR/PY) cannot exceed \$2000.	
[0162]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Spouse's FICA (SEQ 0540 - FORM 1), (SEQ 0870 - FORM 1-NR/PY) cannot exceed \$2000.	
[0163]	For Resident FORM1, Part Yr Resident FORM 1NR/PY: Rental Deduction (SEQ 0610 - FORM 1)(SEQ 0950 FORM 1NR/PY) must equal 50% of Total rent paid in reporting tax year (SEQ 0605 - FORM 1)	
[0164]	For Resident FORM1, Part Yr Resident FORM 1NR/PY, Non Resident FORM 1NR/PY: Home Heating Fuel Deduction (SEQ 0180 - SCH Y) cannot be claimed when filing as "Married Filing Separately" (SEQ 0160-FORM 1) (SEQ 0190-FORM 1-NR/PY).	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0165]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Income after deductions (SEQ 0870 - FORM 1), (SEQ 1210 - FORM 1-NR/PY) must equal Income for this Return (SEQ 0520 - FORM 1), (SEQ 0600 - FORM 1-NR/PY) minus Total Deductions (SEQ 0860 - FORM 1), (SEQ 1200 - FORM 1-NR/PY).	
[0166]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When filing status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) is "4", then the Personal exemption (SEQ 0180 - FORM 1), (SEQ 0260 - FORM 1-NR/PY) must be \$5,950.	
[0167]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Taxpayer's "Home Heating Fuel Deduction" (SEQ 0180 - SCH Y) cannot exceed \$800.	
[0168]	For Resident FORM1, Part Yr Resident FORM 1NR/PY, Non Resident FORM 1NR/PY: While claiming Home Heating Fuel Deduction (SEQ 0180 - SCH Y) and filing as "Single" (SEQ 0160-FORM 1) (SEQ 0190-FORM 1-NR/PY), the MA Adjusted Gross Income must not exceed \$50,000. For all other Filing Status viz. "Head Of Household", "Married Filing Joint" (SEQ 0160-FORM 1) (SEQ 0190-FORM 1-NR/PY), the MA Adjusted Gross Income must not exceed \$75,000.	
[0169]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Filing Status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) must be 1 or 3 if Personal Exemption (SEQ 0180 - FORM 1), (SEQ 0260 - FORM 1-NR/PY) equals \$3850.	
[0170]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Filing Status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) must be 2 when Personal exemption (SEQ 0180 - FORM 1), (SEQ 0260 - FORM 1-NR/PY) equals \$7700.	
[0171]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When Line 14C Gains From Schedule D-IS (SEQ 1338 - FORM 1-NR/PY) is significant, then Schedule D-IS Flag (SEQ 1335 - FORM 1-NR/PY) must be checked (a value "X").	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0172]	For Extension Form M-4868 : When the Payment amount (SEQ 0040) is significant then following EFW Information must be present : Bank Account Number (SEQ 0070) Bank Routing Number(SEQ 0060) Bank Account Type(SEQ 0050 or SEQ 0045)	
[0173]	For Form W-2, Schedule C: When filing a tax return for a statutory employee, the sum total of Gross Receipts and Sales (Seq-0180 Sch-C) from all Schedule-C with the Statutory-Flag checked (Seq-0155 Sch-C), must be greater than or equal to the sum total of incomes (Seq-0120 Form W-2) from all the Form W-2 with the Statutory-Flag checked (Seq-0265 Form W-2).	
[0174]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Schedule DI must be sent, when you are claiming any of the following: 1] Dependent exemption (Seq 0200 FORM1) or (Seq 0320 FORM 1NR/PY) 2] Child under age 13 deduction (Seq 0570 FORM1) or (Seq 0900 FORM 1NR/PY) 3] Dependent under age 12 deduction (Seq 0590 FORM1) or (Seq 0920 FORM 1NR/PY) 4] Earned Income credit (Seq 1290 FORM1) or (Seq 1630 FORM 1NR/PY) with one or more EIC qualified children reported (Seq 1250 FORM1) (Seq 1600 FORM 1NR/PY)	
[0175]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Income for Tax Table (SEQ 0910 - FORM 1), (SEQ 1240 - FORM 1-NR/PY) must equal Income after deductions (SEQ 0870 - FORM 1), (SEQ 1210 - FORM 1-NR/PY) minus Exemptions (SEQ 0900 - FORM 1), (SEQ 1230 - FORM 1-NR/PY).	
[0176]	For Non Resident FORM 1NR/PY (NOT for Part Yr Resident FORM 1NR/PY): If the Line 3 income (Seq0240 Form1NR/PY) exceeds the Line 14f income (Seq0830 Form1NR/PY) , by a margin equal to greater than 10 percent, then a statement explaining the difference (Seq0835 Form1NR/PY) must be attached.	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0177]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: If present, Schedule B Income (SEQ 0930 - FORM 1), (SEQ 1270 - FORM 1-NR/PY) times 12% must equal 12% Tax (SEQ 0940 - FORM 1), (SEQ 1280 - FORM 1-NR/PY).	
[0178]	For Extension Form M-4868 : An extension has already been accepted containing this SSN, this apparent duplicate extension is being rejected. If this is not a duplicate extension and you desire that this extension be processed, please resubmit and we will process the extension upon its resubmission.	
[0179]	<p>For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Following numeric fields can not be less than zero.</p> <p>] EFW-Payment (SEQ 0040 - FORM M4868), (SEQ 1378 - FORM 1), (SEQ 1688 - FORM 1-NR/PY)</p> <p>] Pension (SEQ 0380 - FORM 1), (SEQ 0460 - FORM 1-NR/PY)</p> <p>] Unemployment Compensation (SEQ 0440 - FORM 1), (SEQ 520 - FORM 1-NR/PY)</p> <p>] Interest after exemption (SEQ 0410 - FORM 1), (SEQ 0490 - FORM 1-NR/PY)</p> <p>] Total Credits (SEQ 0080 Form M-2210).</p> <p>] Income for Tax Table (SEQ 0910 - FORM 1), (SEQ 1240 - FORM 1- NR/PY)</p> <p>] Alimony Income (SEQ 0010 - SCH X)</p> <p>] Interest and Dividend Income (SEQ 0930 - FORM 1), (SEQ 1270, SEQ 0800 - FORM 1- NR/PY)</p> <p>] Tax (SEQ 0940 - FORM 1), (SEQ 1280 - FORM 1-NR/PY)</p> <p>] Capital Gains Tax (SEQ 1000 - FORM 1), (SEQ 1340 - FORM 1-NR/PY)</p> <p>] MASS Bank Interest (SEQ 0390 - FORM 1), (SEQ 0470 - FORM 1-NR/PY)</p> <p>] AGI Gains From Schedule D-IS (SEQ 0997 - FORM 1), (SEQ 1337 - FORM 1-NR/PY)</p> <p>] Line 14C Gains From Schedule D-IS (SEQ 1338 - FORM 1-NR/PY)</p>	

SECTION 1 REJECT CODE CROSS REFERENCE		
Error Reject Code	Description	Elf Indicator
[0181]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Either the Non-Resident-classification check off box (SEQ 0110 - FORM 1-NR/PY) OR Part-Year-classification check off box (SEQ 0120 - FORM 1-NR/PY), must be sent. Not neither. Not both. Also, Both Part-Year-and-Non-Resident-classification check off box (SEQ 0130 - FORM 1-NR/PY), must not be sent	
[0182]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: If the Non-Resident-classification check off box (SEQ 0110 - FORM 1-NR/PY) is significant, then following fields must not be present: Part-Yr-Resident's Begin Date (SEQ 0200 - FORM 1-NR/PY), Part-Yr-Resident's End Date (SEQ 0210 - FORM 1-NR/PY), Part-Yr-Resident's Total Days as Mass Resident(SEQ 0220 - FORM 1-NR/PY), Part-Yr-Resident's Mass Ratio(SEQ 0230 - FORM 1-NR/PY)	
[0183]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: If the Part-Year-classification check off box (SEQ 0120 - FORM 1-NR/PY) is significant, then following fields must be present: Part-Yr-Resident's Begin Date (SEQ 0200 - FORM 1-NR/PY), Part-Yr-Resident's End Date (SEQ 0210 - FORM 1-NR/PY), Part-Yr-Resident's Total Days as Mass Resident(SEQ 0220 - FORM 1-NR/PY), Part-Yr-Resident's Mass Ratio(SEQ 0230 - FORM 1-NR/PY)	
[0184]	For Part Yr Resident FORM 1NR/PY: Part-Yr resident's Total days as Mass resident (SEQ 0220 - FORM 1-NR/PY) must be a non decimal numeric, greater than zero, less than 365 and calculated correctly.	
[0185]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Income tax on the form is not the proper tax computed (SEQ 0920 - FORM 1), (SEQ 1260 - FORM 1-NR/PY).	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0186]	For Part Yr Resident FORM 1NR/PY: No values should be reported on Line 13a thru Line 13g and on Line 14a thru Line 14g. [SEQ 0620 - FORM 1-NR/PY], [SEQ 0630 - FORM 1-NR/PY], [SEQ 0640 - FORM 1-NR/PY], [SEQ 0650 - FORM 1-NR/PY], [SEQ 0660 - FORM 1-NR/PY], [SEQ 0670 - FORM 1-NR/PY], [SEQ 0680 - FORM 1-NR/PY], [SEQ 0690 - FORM 1-NR/PY], [SEQ 0700 - FORM 1-NR/PY], [SEQ 0710 - FORM 1-NR/PY], [SEQ 0720 - FORM 1-NR/PY], [SEQ 0730 - FORM 1-NR/PY], [SEQ 0740 - FORM 1-NR/PY], [SEQ 0750 - FORM 1-NR/PY], [SEQ 0760 - FORM 1-NR/PY], [SEQ 0770 - FORM 1-NR/PY], [SEQ 0780 - FORM 1-NR/PY], [SEQ 0790 - FORM 1-NR/PY], [SEQ 0800 - FORM 1-NR/PY], [SEQ 0810 - FORM 1-NR/PY], [SEQ 0820 - FORM 1-NR/PY], [SEQ 0830 - FORM 1-NR/PY], [SEQ 0835 - FORM 1-NR/PY], [SEQ 0840 - FORM 1-NR/PY]	
[0187]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Taxpayer is entitled to Limited Income Credit (SEQ 1030 - FORM 1), (SEQ 1370 - FORM 1-NR/PY), but it was not taken.	
[0188]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Tax after voluntary contributions (SEQ 1210- FORM 1), (SEQ 1540 - FORM 1-NR/PY) is calculated wrong.	
[0189]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Tax Due (SEQ 1390 - FORM 1), (SEQ 1690 - FORM 1-NR/PY) is calculated wrong.	
[0190]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Total Tax (SEQ 1020 - FORM 1), (SEQ 1360 - FORM 1-NR/PY) must equal Tax on Personal Income (SEQ 0920 - FORM 1), (SEQ 1260 - FORM 1-NR/PY) plus 12% tax (SEQ 0940 - FORM 1), (SEQ 1280 - FORM 1-NR/PY), plus 5% tax (SEQ 1000 - FORM 1), (SEQ 1340 - FORM 1-NR/PY), plus Credit Recapture Amount (SEQ 1005 - FORM 1), (SEQ 1346 - FORM 1-NR/PY).	



SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0191]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Overpayment is calculated wrong (SEQ 1320 - FORM 1), (SEQ 1660 - FORM 1- NR/PY); Total payment (SEQ 1310 - FORM 1 (SEQ 1650 - FORM 1 NR/PY) minus Tax after contributions (SEQ 1210 - FORM-1) (SEQ 1540 - FORM 1 NR/PY).	
[0192]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Taxpayer's "Home Energy Efficiency Credit" on Sch-Z (SEQ 1089 - FORM 1) (SEQ 1438 - FORM 1-NR/PY) cannot exceed \$600 for a residential dwelling or \$1000 for a multi-unit dwelling.	
[0193]	For Extension Form M-4868 : When the Payment amount (SEQ 0040) is zeroes then following EFW Information must Not be present : Bank Account Number (SEQ 0070) Bank Routing Number(SEQ 0060) Bank Account Type(SEQ 0050 or SEQ 0045)	
[0194]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Refund (SEQ 1380 - FORM 1), (SEQ 1680 - FORM 1-NR/PY) and Tax Due (SEQ 1390 - FORM 1), (SEQ 1690 - FORM 1-NR/PY) cannot both be present.	
[0195]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When Filing status does not equal 2, Blind exemption (SEQ 0320 - FORM 1), (SEQ 0400 - FORM 1-NR/PY) cannot be 4,400.	
[0196]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule NTSL-NR/PY: Schedule NTSL-NR/PY must be submitted with a tax return when any of the following applies: No Tax Status (SEQ 1350 - FORM 1-NR/PY) is claimed or Limited Income Credit (SEQ 1370 - FORM 1-NR/PY) is significant.	
[0197]	Reserved	--

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0199]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Taxpayer is entitled to Limited Income Credit (SEQ 1030 - FORM 1), (SEQ 1370 - FORM 1-NR/PY), but amount taken does not match DOR calculated amount.	
[0200]	For Non Resident FORM 1NR/PY: When Deduction and exemption ratio [Seq-0840 - FORM 1 - NR/PY] is present, then Total income [Seq 0830 - FORM 1 - NR/PY] must be greater than zero.	
[0201]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Dependent exemption (SEQ 0200 - FORM 1), (SEQ 0320 - FORM 1-NR/PY) is calculated wrong for number of dependents identified.	
[0202]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: When EIC is significant (Form1-SEQ 1290)(1NR-SEQ 1630) then Supporting data must Also be present (Form1-SEQ 1250, 1260)(1NR-SEQ 1600, 1580, 1590).	
[0203]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Age 65 or over exemption (SEQ 0280 - FORM 1), (SEQ 0360 - FORM 1-NR/PY) is calculated wrong.	
[0204]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Blindness exemption (SEQ 0320 - FORM 1), (SEQ 0400 - FORM 1- NR/PY) is calculated wrong.	
[0205]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Mass EIC (SEQ 1290 - FORM 1) and (SEQ 1590 - FORM 1- NR/PY) is calculated as 15% of US EIC (SEQ 1260 - FORM 1) (SEQ 1580 - FORM 1 - NR/PY).	
[0206]	For Non Resident FORM 1NR/PY: If Total 5.3% income (SEQ 0600 - FORM 1 - NR/PY) is greater than or equal to zero, then the two Total 5.3% income fields (SEQ 0600 - FORM 1 - NR/PY) and (SEQ 0780 - FORM 1 - NR/PY), must equal each other. If Total 5.3% income (SEQ 0600 - FORM 1 - NR/PY) is less than zero, then the Total 5.3% income field (SEQ 0780 - FORM 1 - NR/PY), must be zero.	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0207]	For Non Resident FORM 1NR/PY: Interest income (SEQ 0790 - FORM 1-NR/PY) must be the smaller of MA Interest From Banks (SEQ 0470 - FORM 1-NR/PY) OR Exemption (SEQ 0480 - FORM 1- NR/PY).	
[0208]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Mass. EIC (SEQ 1630 Form 1 NR/PY) is calculated as 15% of US EIC (SEQ 1580 FORM 1 NR/PY) multiplied by Deduction & Exemption Ratio (SEQ 0840 FORM 1 NR/PY) for Non Residents Or Line2 (SEQ 0230 - FORM 1- NR/PY) for Part Yr Residents.	
[0209]	For Non Resident FORM 1NR/PY: Total income for this return (SEQ 0810 - FORM 1-NR/PY) must equal Tax on Personal Income (SEQ 0780 - FORM 1-NR/PY) plus Interest exemption (SEQ 0790 - FORM 1- NR/PY) plus 12% income (SEQ 0800 - FORM 1-NR/PY).	
[0210]	For Non Resident FORM 1NR/PY: Total income (SEQ 0830 - FORM 1-NR/PY) must equal Total income for this return (SEQ 0810 - FORM 1-NR/PY) plus Non-Mass source income (SEQ 0820 - FORM 1- NR/PY).	
[0211]	For Non Resident FORM 1NR/PY: Deduction and exemption ratio (SEQ 0840 - FORM 1-NR/PY) must equal Total income for this return (SEQ 0810 - FORM 1-NR/PY) divided by Total income (SEQ 0830 - FORM 1-NR/PY). For Part Yr Resident FORM 1NR/PY: Resident ratio (SEQ 0230 - FORM 1-NR/PY) must equal Total days as Mass. resident (SEQ 0220 - FORM 1-NR/PY) divided by 365.	
[0213]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Net Exemption Amount (SEQ 1230 - FORM 1-NR/PY) must be equal to the Total exemptions from page 1 (SEQ 1220 - FORM 1-NR/PY) multiplied by Either Deduction and exemption ratio (SEQ 0840 - FORM 1-NR/PY) for Non Residents Or Line2 (SEQ 0230 - FORM 1-NR/PY) for Part Yr Residents.	
[0214]	Reserved	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0215]	Reserved	--
[0216]	For Non Resident FORM 1NR/PY: If the Other-Dwelling radio button (SEQ 0930 - FORM 1-NR/PY) is a 'Yes, then the Rental Deduction (SEQ 0950 - FORM 1-NR/PY) must be zero.	
[0218]	For Schedule NTS-L-NR/PY: The schedule (NTS-L-NR/PY) can only be filed with a Form 1-NR/PY.	
[0220]	For Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Earned wages (SEQ 0450 - FORM 1-NR/PY) must be greater than or equal to the sum of amounts from all reported Form W-2s with the Statutory-Flag NOT checked (Seq-0265 Form W-2).	
[0221]	Reserved.	
[0223]	Reserved.	
[0224]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Exemption from MA bank interest (SEQ 0400 - FORM 1), (SEQ 0480 - FORM 1- NR/PY) must be 200 when Filing status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1- NR/PY) is "2", otherwise it must be 100.	
[0225]	Reserved	
[0226]	Reserved.	
[0227]	For Schedule USF: Only up to 5 Schedule US Fs allowed per return.	
[0228]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Form M2210: M-2210 amount (SEQ 1420 - FORM 1), (SEQ 1720 - FORM 1-NR/PY) is significant, yet there is no Form M-2210 with the return.	

SECTION 1 REJECT CODE CROSS REFERENCE		
Error Reject Code	Description	Elf Indicator
[0229]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY : The EFW Payment Amount (SEQ 1378 - FORM 1), (SEQ 1688 - FORM 1- NR/PY) must be significant when the tax due amount (SEQ 1390 - FORM 1), (SEQ 1690 - FORM 1- NR/PY) is significant and the following EFW Information is present: Bank Account Number (SEQ 1370 - FORM 1), (SEQ 1685 - FORM 1- NR/PY) Bank Routing Number (SEQ 1360 - FORM 1), (SEQ 1684 - FORM 1- NR/PY) Bank Account Type (SEQ 1340, SEQ 1350 - FORM 1), (SEQ 1682, SEQ 1683 - FORM 1- NR/PY)	+
[0230]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY : The EFW Payment Amount (SEQ 1378 - FORM 1), (SEQ 1688 - FORM 1- NR/PY) must not be greater than the taxdue amount (SEQ 0400 - FORM 1), (SEQ 0480 - FORM 1- NR/PY).	+
[0231]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Exemption amount (SEQ 0900 - FORM 1), (SEQ 1220 - FORM 1-NR/PY) must be equal to Total Exemptions amount (SEQ 0360 - FORM 1), (SEQ 0440 - FORM 1- NR/PY) .	
[0232]	For NonResident Form1NR/PY: Alimony income (SEQ 0010 -SCH X) and Taxable IRA Amount (SEQ 00200 -SCH X) cannot be present.	
[0233]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Form M2210: SSN (SEQ 0020 - FORM M-2210) should be the same as either the Primary SSN (SEQ 0030 - FORM 1), (SEQ 0030 - FORM 1-NR/PY)OR Spousal SSN (SEQ 0060 - FORM 1), (SEQ 0060 - FORM 1- NR/PY) on the return.	
[0234]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Form M2210: When EX (SEQ 1430 - FORM 1), (SEQ 1730 - FORM 1-NR/PY) equals "X" on the return, then One of the "Exceptions to Underpayment Penalty" (SEQ 0030, SEQ 0040, SEQ 0050, SEQ 0060 - FORM M-2210) must be equal to "X" on the Form M-2210.	

SECTION 1 REJECT CODE CROSS REFERENCE		
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Error Reject Code	Description	Elf Indicator
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[0235]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Form M2210: When one of the "Exceptions to Underpayment Penalty" (SEQ 0030, SEQ 0040, SEQ 0050, SEQ 0060 - Form M-2210) equals "X" on the M-2210, then EX (SEQ 1430 - FORM 1) (SEQ 1730 - FORM 1-NR/PY) must equal "X" on the return.	
[0236]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Form M2210: ReportingTaxYear's Tax amount (SEQ 0070 - FORM M-2210) must equal Tax amount (SEQ 1020 - FORM 1), (SEQ 1360 - FORM 1-NR/PY) on the return.	
[0237]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Form M2210: Total credits (SEQ 1140 - FORM 1), (SEQ 1470-FORM 1-NR/PY) plus Earned Income credit (SEQ 1290-FORM 1), (SEQ 1630-FORM 1-NR/PY) plus Sr. Circuit Breaker Credit (SEQ 1295-FORM 1), (SEQ 1635-FORM 1-NR/PY) must equal Total credits (SEQ 0080 FORM M-2210) on the FORM M-2210.	
[0238]	For Form M2210: Balance (SEQ 0090 - M-2210) must equal total tax ( SEQ 0070 - Form M-2210) minus Total credits (SEQ 0080 - Form M-2210) on Form M-2210.	
[0239]	Reserved.	
[0240]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Form M2210: When EX is equal to "X" (SEQ 1420 - FORM 1), (SEQ 1720 - FORM 1-NR/PY) then Form M-2210 must be sent with return.	
[0241]	Reserved	--
[0243]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Schedule E: When Rental, Royalty, Remic, Partnership, S Corp, Trust, Income/Loss (SEQ 0430 - FORM 1), (SEQ 0510 - FORM 1-NR/PY) is significant, then Schedule E (SEQ 0070, SCH E, PART I); plus (SEQ 0150- SCH E, PART II); AND (SEQ 0270 - SCH E, PART III) must equal amount on return.	

SECTION 1 REJECT CODE CROSS REFERENCE		
Error Reject Code	Description	Elf Indicator
[0244]	For Schedule USF: If filing Schedule US F, SchUSF-Page1 must be present.	
[0245]	For Resident FORM1, Part Yr Resident FORM 1NR/PY, Schedule CB: When Senior Circuit Breaker Credit (SEQ 1295 - FORM1)(SEQ 1635 - FORM 1NR/PY) is greater than Zero then Schedule CB must be present.	
[0246]	For Resident FORM1, Part Yr Resident FORM 1NR/PY, Schedule CB: You do not qualify for the Senior Circuit Breaker Credit (SEQ 1295 - FORM1),(SEQ 1635-FORM1-NR/PY) when You are filing as "Married Filing Jointly " (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY) and You or Your Spouse are not Aged 65 before ReportingTaxYear (SEQ 0250 - FORM 1), (SEQ 0330 - FORM 1-NR/PY), (SEQ 0260 - FORM 1), (SEQ 0340 - FORM 1-NR/PY) OR When You are filing as "Head Of Household" and You are not Aged 65 before ReportingTaxYear OR When You are filing as "Single" and You are not Aged 65 before ReportingTaxYear OR When You are filing as "Married Filing Separately" OR When You are filing as "Non Resident" .	
[0247]	For Schedule CB: Living quarters status (SEQ 0010 - Sch CB) should be either "R" or "H" .	
[0248]	For Schedule CB: Assessed value of principal residence (SEQ 0020 - Sch CB) is greater than zero and Living quarters status (SEQ 0010 - Sch CB) is not "H" .	
[0249]	For Resident FORM1, Part Yr Resident FORM 1NR/PY, Schedule CB: Assessed value of principal residence (SEQ 0020 - Sch CB) is greater than \$684,000 AND Senior Circuit Breaker Credit (SEQ 1295 - FORM1),(SEQ 1635-FORM1-NR/PY) not equal to Zero.	
[0250]	Reserved.	
[0251]	For Schedule CB: Mass Total Income (SEQ 0070 - Sch CB) must equal Mass Income from worksheet (SEQ 0030 - Sch CB) Plus Total Social Security Benefits Received (SEQ 0040 - Sch CB) Plus Pensions/Annuities/IRA not taxed on your Mass tax return (SEQ 0050 - Sch CB) Plus Cash Public Assistance (SEQ 0060 - Sch CB)	

SECTION 1 REJECT CODE CROSS REFERENCE		
Error Reject Code	Description	Elf Indicator
[0252]	For Resident FORM1, Part Yr Resident FORM 1NR/PY, Schedule CB: Dependent Exemption Amount (SEQ 0080 - Sch CB) must equal Dependent Exemption Amount (SEQ 0200 - FORM 1) (SEQ 0320 - FORM 1NR/PY)	
[0253]	For Resident FORM1, Part Yr Resident FORM 1NR/PY, Schedule CB: Aged 65 or Over Exemption Amount (SEQ 0090 - Sch CB) must equal Aged 65 or Over Exemption Amount (SEQ 0280 - FORM 1) (SEQ 0360 - FORM 1NR/PY)	
[0254]	For Resident FORM1, Part Yr Resident FORM 1NR/PY, Schedule CB: Blindness Exemption Amount (SEQ 0100 - Sch CB) must equal Blindness Exemption Amount (SEQ 0320 - FORM 1) (SEQ 0400 - FORM 1NR/PY)	
[0255]	For Schedule CB: Exemptions From Income (SEQ 0110 - Sch CB) must equal Dependent Exemption Amount (SEQ 0080 - Sch CB) Plus Aged 65 or Over Exemption Amount (SEQ 0090 - Sch CB) Plus Blindness Exemption Amount (SEQ 0100 - Sch CB)	
[0256]	For Schedule CB: Qualifying Income (SEQ 0120 - Sch CB) must equal Mass Total Income (SEQ 0070 - Sch CB) Minus Exemptions From Income (SEQ 0110 - Sch CB)	
[0257]	For Resident FORM1, Part Yr Resident FORM 1NR/PY, Schedule CB: You do not qualify for the Circuit Breaker Credit (SEQ 1295 - FORM1), (SEQ 1635-FORM1-NR/PY) If You are filing as single [Filing Status (SEQ 0160 - FORM 1), (SEQ 0190 - FORM 1-NR/PY)] and Line12 [Qualifying Income (SEQ 0120 - Sch CB)] is greater than \$46,000 OR You are filing as "Head Of Household" and Line12 is greater than \$58,000 OR You are filing as "Married Filing Jointly" and Line12 is greater than \$70,000 .	
[0258]	For Schedule CB: If living quarters status (SEQ 0010 - Sch CB) is "R" then all of the following fields must be blank or zero: Real Estate Taxes Paid in ReportingTaxYear(SEQ 0140 - Sch CB); Adjustments to real estate taxes (SEQ 0150 - Sch CB); Line15-SCH CB (SEQ 0160 - Sch CB); Water or Sewage Charges (SEQ 0170 - Sch CB); Line17-SCH CB (SEQ 0180 - Sch CB); Income Threshold (SEQ 0185 - Sch CB); Line19-SCH CB (SEQ 0190 - Sch CB); The lesser of Line19-Sch CB or \$870 (SEQ 0200 - Sch CB)	



SECTION 1 REJECT CODE CROSS REFERENCE		
*****		
Error Reject Code	Description	Elf Indicator
*****		
[0259]	For Schedule CB: If living quarters status (SEQ 0010 - Sch CB) is "H" then all of the following fields must be blank or zero: Total Amount Of Rent paid in FilingTaxYear(SEQ 0205 - Sch CB) ; 25% of Total Amount Of Rent paid in ReportingTaxYear (SEQ 0210 - Sch CB); Landlords Name and Address (SEQ 0215 - Sch CB); Income Threshold (SEQ 0217 - Sch CB); Line23-SCH CB (SEQ 0220 - Sch CB); The lesser of Line23-Sch CB or \$870 (SEQ 0230 - Sch CB)	
[0260]	For Schedule CB: Line15-Sch CB (SEQ 0160 - Sch CB) must equal Real Estate Taxes Paid in tax reporting year (SEQ 0140 - Sch CB) Minus Adjustments to real estate taxes (SEQ 0150 - Sch CB)	
[0261]	For Schedule CB: Line17-Sch CB (SEQ 0180 - Sch CB) must equal Line15-Sch CB (SEQ 0160 - Sch CB) Plus Water or Sewer Use Charges (SEQ 0170 - Sch CB)	
[0262]	For Schedule CB: Income Threshold (SEQ 0185 - Sch CB) OR (SEQ 0217 - Sch CB) must equal to 10% of Qualifying Income (SEQ 0120 - Sch CB)	
[0263]	For Schedule CB: Line19-Sch CB (SEQ 0190 - Sch CB) must equal Line17-Sch CB (SEQ 0180 - Sch CB) Minus Income Threshold (SEQ 0185 - Sch CB)	
[0264]	For Schedule CB: When Living quarters status (SEQ 0010 - Sch CB) is "H" then Line20-Sch CB (SEQ 0200 - Sch CB) must equal The lesser of Line19-Sch CB (SEQ 0190 - Sch CB) or \$870 OR When Living quarters status (SEQ 0010 - Sch CB) is "R" then Line24-Sch CB (SEQ 0230 - Sch CB) must equal The lesser of Line23-Sch CB (SEQ 0220 - Sch CB) or \$870	I
[0265]	For Resident FORM1, Part Yr Resident FORM 1NR/PY, Schedule CB: Senior Circuit Breaker Credit on Schedule CB (SEQ 0200 - Sch CB) OR (SEQ 0230 - Sch CB) must equal Senior Circuit Breaker Credit on Tax Return (SEQ 1295 - FORM1),(SEQ 1635-FORM1-NR/PY)	

SECTION 1 REJECT CODE CROSS REFERENCE		
*****		
Error Reject Code	Description	Elf Indicator
*****		
[0266]	For Schedule CB: When Total Amount of Rent paid in tax reporting year (SEQ 0205 - Sch CB) is greater than zero then 25% of Total Amount Of Rent paid in tax reporting year (SEQ 0210 - Sch CB) and Landlords name and address (SEQ 0213 - Sch CB) must be present	
[0267]	For Schedule CB: Line21-Sch CB (SEQ 0210 - Sch CB) must equal 25% Of Total Amount of Rent paid in tax reporting year (SEQ 0205 - Sch CB)	
[0268]	For Schedule CB: Line23-Sch CB (SEQ 0220 - Sch CB) must equal 25% of Total Amount of Rent paid in tax reporting year (SEQ 0210 - Sch CB) Minus Income Threshold (SEQ 0217 - Sch CB)	
[0269]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Unemployment Compensation from FORM 1099-G (SEQ 0440 - FORM 1), (SEQ 0520 - FORM 1-NR/PY) must be greater than Unemployment Withholding from FORM 1099-G (SEQ 0445 - FORM 1), (SEQ 0521- FORM 1-NR/PY).	
[0270]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: On a taxReturn both Schedule D and Schedule D-1S cannot be present. If the button 'Filling Schedule D-1S' (SEQ 0995 - FORM 1), (SEQ 1335 - FORM 1-NR/PY) is checked, then Schedule D must not be present and if Schedule D is present then the the button 'Filling Schedule D-1S' (SEQ 0995 - FORM 1), (SEQ 1335 - FORM 1-NR/PY) must not be checked.	
[0271]	For Part Yr Resident FORM 1NR/PY: Part-Yr resident's 1st date as a Mass resident (SEQ 0200 - FORM 1-NR/PY) and Part-Yr resident's Last date as a Mass resident (SEQ 0210 - FORM 1-NR/PY) must be non-zero, non-decimal numeric, pertaining to filing tax year and have a format CCYYMMDD. Beginning Date as Mass. Resident (SEQ 0200 - FORM 1-NR/PY) must be less than Ending Date as Mass. Resident (SEQ 0210 - FORM 1-NR/PY).	

SECTION 1 REJECT CODE CROSS REFERENCE		
*****		
Error Reject Code	Description	Elf Indicator
*****		
[0272]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: The Lottery Amount (Seq0490 Form1)(Seq0570 Form1NR/PY) must be greater than or equal to the sum of Gross Winnings (Seq 0040 Form W2G) from all W2G forms that report MA lottery winnings.	
[0801]	For Transmission File: The transmission file could not be processed due to unrecognizable data. Possible reasons include: alpha characters in numeric fields or leading negatives instead of trailing negatives. Please verify your data format and resubmit.	
[0802]	For Transmission File: There should be at least one complete tax return or tax extension present.	
[0803]	For Transmission File: The TRANA record must be present .	
[0804]	For Transmission File: The RECAP record must be present.	
[0805]	For Transmission File: The TRAN B record must be present.	
[0806]	For Transmission File: The TRANA record must be the first record.	
[0807]	For Transmission File: The RECAP record must be the last record.	
[0808]	For Transmission File: The TRANB record must be the next record after the TRANA record.	
[0818]	For Transmission Files: Tax Transmissions must not be filed after the filing season has ended.	+

SECTION 1 REJECT CODE CROSS REFERENCE		
*****		
Error Reject Code	Description	Elf Indicator
*****		
[0819]	For Transmission File: Invalid ETIN. ETIN must be that of a DOR approved Transmitter.	
[0821]	For Transmission File: Program counts will be maintained which correspond to the counts shown in the RECAP record. The Total Return Count (Field [0300]) in the RECAP record must match the DOR computed counts.	
[0824]	For Transmission File: The EFIN of the Transmitter must be present and should be numeric.	
[0825]	For Transmission File: The data records must be in the following sequence: TRAN A, TRAN B, return records, and RECAP record.	
[0840]	For Transmission File: The ETIN plus Transmitter's Use Code (Field [0040]), Julian Date (Field [0050]) and Transmission Sequence Number (Field [0060]) of the RECAP record must agree with the corresponding fields of the TRAN A record (Fields 0060-0080).	
[0900]	For Transmission File: The Primary SSN must not duplicate the Primary SSN of any previously accepted return for the current tax year. (A return with this Primary SSN has been filed for the current year.)	
[0901]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Primary SSN (SEQ 0030 - FORM 1), (SEQ 0030 - FORM 1- NR/PY), (SEQ 0010 - FORM - M4868) of the Tax Form cannot duplicate a Primary SSN within the same transmission	
[0902]	For Transmission File: For current processing year, Declaration Control Number (DCN) (Field [8]) of a return must not duplicate another DCN on a previously processed return (for a different SSN). OR DCN must not be duplicated within a single transmission	

SECTION 1 REJECT CODE CROSS REFERENCE		
*****		
Error Reject Code	Description	Elf Indicator
*****		
[0903]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY: Spouse's SSN (SEQ 0060 for FORM 1). (SEQ 0060 - FORM 1-NR/PY) must not duplicate the Spouse's SSN of any previously accepted return for the current tax year OR the Spouse's SSN must not have been filed previously as a Primary Social Security Number. (Spouse's SSN appears on a previous accepted return for the current year.)	
[0905]	Reserved.	
[0906]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: Secondary SSN (SEQ 0060 - FORM 1), (SEQ 0060 - FORM 1-NR/PY) (SEQ 0060 - FORM - M4868) of the Tax Return, cannot duplicate a Primary SSN within the same transmission.	
[0907]	Reserved.	
[0908]		--
[0999]	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY, Extension Form M4868: There are more than 96 errors for this return.	

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Appendices		
-----		
Appendix-1 Return Sequence Numbers		
Returns are to be submitted in the following sequence. You may use the record numbers to identify the form/schedule which may have a Reject Error.		
Record Num.	Schedule/Form	
01	Form 1	
06	Form 1-NR/PY	
62	Form M4868	
10	Schedule X	
13	Schedule Y	
16	Schedule Z	
19	Schedule DI	
22	Schedule B	
25	Schedule C	
28	Schedule CB	
31	Schedule D	
34	Schedule E	
37	Schedule US F	
40	Schedule NTS-L-NR/PY	
43	Schedule TDS	
50	Form W-2	
53	Form W-2G	
56	Form 1099-R	
59	Form M-2210	
98	Statement Number (1-30)	
99	Summary Record	

Appendices		
-----		
Appendix-2 How to Interpret ELF Indicator ?		
Elf Indicator		
Type	Description	
.....	.....	
"   "	This Error Code condition has changed from last year.	
" --   "	This Error Code is not in use from this year.	
" +   "	This Error Code is introduced from this year.	
Spaces or Null	The Error Code has not changed since last year.	

Appendices		
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Appendix-3: Major Changes made in 2006 doc vis a vis 2005 doc.		
A	Updated:	
a.01	Err Code [0007] : Truncated in scope. A part of this validation was merged with Err-0112	
a.02	Err Code [0008] : Extension deadline changed from 04/18/2006 to 04/15/2007	
a.03	Err Code [0020] : Added seq numbers for Extension form M4868	
a.04	Err Code [0023] : Added seq numbers for Extension form M4868	
a.05	Err Code [0030] : Added entries for Schedule X, Y and Z.	
a.06	Err Code [0046] : Added entries for Schedule X, Y and Z.	
a.07	Err Code [0048] : Has assimilated Err Code 0215	
a.08	Err Code [0064] : Year-Digit for current year of processing changed from 6 to 7.	
a.09	Err Code [0085] : New Sequence Numbers for Sch-Y fields.	
a.10	Err Code [0087] : New Sequence Numbers for Sch-Y fields.	
a.11	Err Code [0100] : New Sequence Numbers for Sch-Z fields.	
a.12	Err Code [0110] : Added seq numbers for Extension form M4868	
a.13	Err Code [0111] : Added seq numbers for Extension form M4868	
a.14	Err Code [0120] : payment warehouse deadline changed from 04/18/06 to 04/15/07.	
a.15	Err Code [0138] : New Sequence Numbers for Sch-Y fields.	



**Appendices**

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**Appendix-3. Major Changes made in 2006 doc vis a vis 2005 doc.**

<b>A</b>	<b>Updated:</b>	
a.16	Err Code [0144] : Period End Date changed from 20051231 to 20061231.	
a.17	Err Code [0164] : New Sequence Numbers for Sch-Y fields.	
a.18	Err Code [0166] : Personal Exemption Threshold changed from 5525 to 5950.	
a.19	Err Code [0167] : New Sequence Numbers for Sch-Y fields.	
a.20	Err Code [0168] : New Sequence Numbers for Sch-Y fields.	
a.21	Err Code [0169] : Personal Exemption Threshold changed from 3575 to 3850.	
a.22	Err Code [0170] : Personal Exemption Threshold changed from 7125 to 7700	
a.23	Err Code [0179] : more descriptive	
a.24	Err Code [0186] : more descriptive	
a.25	Err Code [0232] : New Sequence Numbers for Sch-X fields.	
a.26	Err Code [0249] : Sch CB thresholds changed.	
a.27	Err Code [0257] : Sch CB thresholds changed.	
a.28	Err Code [0264] : Sch CB thresholds changed.	
<b>B</b>	<b>Deleted:</b>	
b.01	Err Code [0011] : Merged with Err Code 0112	
b.02	Err Code [0021] : Merged with Err Code 0179	

<i>Appendices</i>	
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Appendix-3. Major Changes made in 2006 doc vis a vis 2005 doc.	
<b>B</b>	<b>Deleted:</b>
b.03	Err Code [0040] : Merged with Err Code 0179
b.04	Err Code [0041] : Merged with Err Code 0179
b.05	Err Code [0056] : Merged with Err Code 0179
b.06	Err Code [0066] : Merged with Err Code 0179
b.07	Err Code [0067] : Merged with Err Code 0179
b.08	Err Code [0068] : Merged with Err Code 0179
b.09	Err Code [0069] : Merged with Err Code 0179
b.10	Err Code [0081] : Merged with Err Code 0179
b.11	Err Code [0197] : Merged with Err Code 0179
b.12	Err Code [0215] : Merged with Err Code 0048
b.13	Err Code [0241] : Merged with Err Code 0179
<b>C</b>	<b>Added:</b>
c.01	Err Code [0075] : for taxreturns reporting Interest and Dividend on SchB-Line38.
c.02	Err Code [0112] : Has a list of all alphanumeric fields which can not be blanks on a tax return.

<b>Appendices</b>		
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<b>Appendix-3. Major Changes made in 2006 doc vis a vis 2005 doc.</b>		
<b>C</b>	<b>Added:</b>	
c.03	Err Code [0131] : for taxpayers filing Sch-X	
c.04	Err Code [0132] : for taxpayers filing Sch-Y	
c.05	Err Code [0133] : for taxpayers filing Sch-Z	
c.06	Err Code [0135] : for taxpayers claiming Brownfields Credit on Sch-Z	
c.07	Err Code [0136] : for taxpayers claiming Film Credit on Sch-Z	
c.08	Err Code [0137] : for taxpayers claiming Medical Device Credit on Sch-Z	

<b>Appendices</b>		
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<b>Appendix-4. Major Changes made in Ver2.0 vis a vis Ver 1.0</b>		
<b>A</b>	<b>Updated:</b>	
a.01	Error [0085]: Sequence Numbers was corrected for the field Other Qualified Deduction (SEQ 0130, Sch-Y)	
	Error [0085]: Sequence Numbers was corrected for the field Student Loan Deduction (SEQ 0140, Sch-Y)	
a.02	Error [0087]: Sequence Numbers was corrected for the field Other Qualified Deduction (SEQ 0130, Sch-Y)	
a.03	Error [0120]: The EFW Payment Warehouse Deadline Date was changed from 04/15/2007 to 04/17/2007	
a.04	All "Direct Debit" references were changed to "EFW".	
<b>B</b>	<b>Deleted:</b>	
<b>C</b>	<b>Added:</b>	
c.01	Err Code [0818] : For Tax-Transmissions arriving after the Tax-Season Deadline Date	
c.02	Err Code [0229] : For Tax>Returns with EFW (Electronics Funds Withdrawal) Payment Amount.	
c.03	Err Code [0230] : For Tax>Returns with EFW (Electronics Funds Withdrawal) Payment Amount.	

<b>Appendices</b>		
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<b>Appendix-5. Major Changes made in Ver3.0 vis a vis Ver 2.0</b>		
<b>A</b>	<b>Updated:</b>	
a.01	Error [0008]: The date changed from Apr 15, 2007 to April 17, 2007.	
a.02	Error [0099]: Description changed. Original desc. was:	
	For Resident FORM1, Part Yr Resident FORM 1NR/PY: When If Business or Profession or farm income is present (SEQ 0420-FORM 1) (SEQ 0500-FORM 1-NR/PY) then atleast one of the these two schedules viz. SCH C or SCH USF, must be present.	
a.03	Error [0229]: Description changed. Original desc. was:	
	For Resident FORM1, Non Resident FORM 1NR/PY, Part Yr Resident FORM 1NR/PY : The EFW Payment Amount (SEQ 1378 - FORM 1), (SEQ 1688 - FORM 1- NR/PY) must not be insignificant when the taxdue amount (SEQ 1390 - FORM 1), (SEQ 1690 - FORM 1- NR/PY) is significant and the following EFW Information is present : Bank Account Number (SEQ 1370 - FORM 1), (SEQ 1685 - FORM 1- NR/PY) Bank Routing Number (SEQ 1360 - FORM 1), (SEQ 1684 - FORM 1- NR/PY) Bank Account Type (SEQ 1340, SEQ 1350 - FORM 1), (SEQ 1682, SEQ 1683 - FORM 1- NR/PY)	
a.04	Error [0818]: Description changed. Original desc. was:	
	For Transmission File: Tax Transmissions must be filed no later than Oct15, 2007 EST.	
<b>B</b>	<b>Deleted:</b>	
<b>C</b>	<b>Added:</b>	

<b>Appendices</b>		
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<b>Appendix-5. Major Changes made in Ver4.0 vis a vis Ver 3.0</b>		
<b>A</b>	<b>Updated:</b>	
a.01	Return Sequence Numbers (Appendix-1) have been updated.	
a.02	Err Code [0030] : Added Sch-TDS to the order of Schedules.	
<b>B</b>	<b>Deleted:</b>	
<b>C</b>	<b>Added:</b>	
c.01	Err Code [0143] : For Tax>Returns claiming Commuter-Deduction on Sch-Y	
c.02	Err Code [0113] : For Tax>Returns with Schedule TDS .	

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[illegible]



Commonwealth Of Massachusetts  
Department Of Revenue  
M-1346 Part-II  
Electronic Filing Return Record Layouts  
for  
Individual Income Tax Returns  
Tax Year 2006-07

Ver 4.0



PART 2 RECORD LAYOUTS					
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20	Schedule D	45			
21	Schedule E	47			
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25	Schedule TDS	53		new schedule	

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	<b>Section-5 Statements &amp; Summary</b>			
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33	Summary Record	73	Identical to corresponding IRS rec	
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34	ACK Key record	76	Identical to corresponding IRS rec	
35	ACK Error record	78	Identical to corresponding IRS rec	
36	ACK Recap record	79	Identical to corresponding IRS rec	
	<b>Appendices etc..</b>			
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SECTION 1 TRANS RECORDS					
-----					
TRANS Record "A"					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
Note: Do not bracket Field Numbers for TRANA Record fields.					
	Byte Count		4	"0120"	
	Start of record sentinel		4	*****	
[0000]	Record ID		6	Alphanumeric (Value "TRANAb")	
[0010]	Employer Identification Number of Transmitter EIN		9	Alphanumeric (Must match same field on "TRANB" record )	
[0020]	Transmitter name		35	Alphanumeric	
[0030]	Type transmitter		16	Alphanumeric (Value = "Preparer's Agent" or "Preparer")	
[0040]	Processing Site		1	Blank	
[0050]	Transmission date		8	Date (CCYYMMDD)	
[0060]	Electronic Transmitter Identification Number( ETIN )		7	Numeric ( ETIN plus Transmitter's Use Code	
[0070]	Julian date		3	Numeric (DDD)	
[0080]	Transmission sequence for Julian date in line 8		2	Numeric	
[0090]	Acknowledgment Transmission Format		1	Alphanumeric ("A" = ASCII)	
[0100]	Record type		1	Alphanumeric ("V" = Variable)	
[0110]	Transmitter EFIN		6	Numeric	
[0120]	Filler		5	Blank	
[0130]	Reserved		1	Blank	
[0140]	Reserved		1	Blank	
[0150]	Reserved		6	Blank	
[0160]	Production-Test code		1	Alphanumeric ("P"=Production, "T"=Test)	
[0170]	Transmission type code		1	Alphanumeric (Blank " " = Regular ELF, "O"=Online Filing)	
[0180]	Reserved		1	For IRS use only	
	Record terminus char.		1	Value "#"	
	REC LENGTH		120		

SECTION 1 TRANS RECORDS					
-----					
TRANS Record "B"					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
Note: Do not bracket Field Numbers for TRANB Record fields.					
	Byte Count		4	"0120"	
	Start of record sentinel		4	*****	
[0000]	Record ID		6	Alphanumeric (Value "TRANBb")	
[0010]	EIN of transmitter		9	AlphaNumeric ( Must match same field on "TRANA" record )	
[0020]	Address		35	Alphanumeric	
[0030]	City, State, Zip Code		35	Alphanumeric	
[0040]	Area Code, Telephone Number		10	Numeric	
[0050]	Filler		16	Blank	
	Record terminus char.		1	Value "#"	
	REC LENGTH		120		

SECTION 1 RECAP					
-----					
Recap Record					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
Note:	Do not bracket Field Numbers for Recap Record fields				
	Byte Count		4	"0120"	
	Start of record sentinel		4	*****	
[0000]	Record ID		6	Value "RECAPb"	
[0010]	Filler		8	Blank	
[0020]	Total EFT		6	Numeric	
[0030]	Total return count		6	Numeric	
	Electronic Transmitter Identification				
	Number ((ETIN) includes Transmitter's Use				
[0040]	Code)		7	Numeric	
[0050]	Julian date of Transmission		3	Numeric	
	Transmission Sequence Number for Julian				
[0060]	day in line 8.		2	Numeric	
[0070]	Total Accepted Returns		6	IRS Use Only	
[0080]	Total Duplicated Returns		6	IRS Use Only	
[0090]	Total Rejected Returns		6	IRS Use Only	
[0100]	Total Duplicated EFT Count		6	IRS Use Only	
[0110]	DOR / IRS Computed EFT Count		6	IRS Use Only	
[0120]	DOR / IRS Computed Return Count		6	IRS Use Only	
[0130]	Total State Only Return Count		6	IRS Use Only	
[0135]	Total Accepted State Only Returns		6	IRS Use Only	
[0137]	Filler		5	Blank	
[0140]	Reserved for DOR use only		20	AlphaNumeric	
	Record terminus character		1	Value "#"	
	REC LENGTH		120		

SECTION 2 TAX RETURN RECORDS					
-----					
Tax Return Record Identification, Page 1					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
Note: Do not bracket Field Numbers for following Record ID fields (First 42 characters).					
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
[0000]	Record ID		6	Alphanumeric (Value "RETbbb")	
[0001]	Return type		6	Alphanumeric (Value "FORM1b" , "1-NRbb", "M4868b")	
[0002]	Page Number		5	Alphanumeric (Value "PG01b")	
[0003]	Primary Social Security Number (P-SSN)		9	Alphanumeric (Taxpayer Identification number)	
[0004]	Filler		1	Blank	
[0005]	Tax Period		6	Alphanumeric (Value "200612", CCYYMM format)	
[0006]	Filler		1	Blank	
	Record ID Sub Total		42		
Note: Begin bracketing Field Numbers for following Record ID fields (Next 30 characters).					
[0007]	Return Sequence Number			(16) Ns consisting of the following	
	a. ETIN of Transmitter		5	Numeric	
	b. Transmitter Use Field		2	Numeric	
	c. Julian Date of Trans.		3	Numeric	
	d. Trans. Sequence Number		2	Numeric (01 - 99)	
	e. Sequence Number of each Return		4	Numeric (0001 - 9999)	
[0008]	Declaration Control Number			(14) Ns consisting of the following. (Assigned by the ERO)	
	a. Always "00"		2	Numeric	
	b. EFIN of Originator		6	Numeric	
	c. Batch Number		3	Numeric (000 - 999)	
	d. Serial Number		2	Numeric (00 - 99)	
	e. Year Digit		1	Numeric (Value = 6)	

SECTION 2 TAX RETURN RECORDS					
-----					
Tax Return Record Identification, Page 2					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
Note: Do not bracket Field Numbers for Record ID fields					
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
[0000]	Record ID		6	Alphanumeric (Value "RETbbb")	
[0001]	Return type		6	Alphanumeric (Value "FORM1b" , "1-NRbb")	
[0002]	Page Number		5	Alphanumeric (Value "PG02b")	
[0003]	Primary Social Security Number (P-SSN)		9	Alphanumeric (Taxpayer Identification number)	
[0004]	Filler		1	Blank	
[0005]	Tax Period		6	Alphanumeric (Value "200612", CCYYMM format)	
[0006]	Filler		1	Blank	
	Form Total		42		

SECTION 2 TAX RETURN RECORDS					
-----					
Tax Return Record Identification, Page 3					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
Note:	Do not bracket Field Numbers for Record ID fields				
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
[0000]	Record ID		6	Alphanumeric (Value "RETbbb")	
[0001]	Return type		6	Alphanumeric (Value "1-NRbb")	
[0002]	Page Number		5	Alphanumeric (Value "PG03b")	
[0003]	Primary Social Security Number (P-SSN)		9	Alphanumeric (Taxpayer Identification number)	
[0004]	Filler		1	Blank	
[0005]	Tax Period		6	Alphanumeric (Value "200612", CCYYMM format)	
[0006]	Filler		1	Blank	
	Form Total		42		



SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1, Page 1					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		76	Value	
				"RETbbbFORM1bPG01b (9n)bCCYYMMb[0007](16n)[0008](14n)"	
				(9n) = Primary SSN ;	
				(16n) =Return Sequence Num.	
				(14n) =Declaration Control Num.	
[0010]	Taxpayer First Name		16	Alphanumeric	
[0015]	Taxpayer Middle Initial		1	Alphanumeric	
[0020]	Taxpayer Last Name		20	Alphanumeric	
[0030]	Taxpayer SSN		9	Alphanumeric	
[0040]	Spouse First Name		16	Alphanumeric	
[0045]	Spouse Middle Initial		1	Alphanumeric	
[0050]	Spouse Last Name		20	Alphanumeric	
[0060]	Spouse SSN		9	Alphanumeric	
[0070]	Address		24	Alphanumeric	
[0080]	City/Town		24	Alphanumeric	
[0090]	State		2	Alphanumeric	
[0100]	Zip		9	Alphanumeric	
[0110]	Txpyr contribution to Mass Elect		1	Alphanumeric, ('X' or Blank)	
[0120]	Spouse cont to Mass Elect		1	Alphanumeric, ('X' or Blank)	
[0130]	Mass Elec. camp. fund		12	Numeric, (0, 1, or 2)	
[0140]	Name or Address Change Flag		1	Alphanumeric, ('X' or Blank)	
[0150]	Primary taxpayer Deceased Flag		1	Alphanumeric, ('X' or Blank)	
[0152]	Secondary taxpayer Deceased Flag		1	Alphanumeric, ('X' or Blank)	
[0160]	Filing Status	1	1	Numeric, (1,2,3, or 4)	
[0170]	Noncustodial parent	2	1	Alphanumeric, ('X' or Blank)	
[0175]	"Schedule TDS Attached " Flag	2	1	Alphanumeric ("X" or Blank)	+

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1, Page 1					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0180]	Personal exemption (single, joint, or head of household)	2a	12	Numeric, (3850, 5950 or 7700)	
[0190]	No. of dependents	2b	2	Numeric	
[0200]	Dependents * 1,000	2b	12	Numeric	
[0250]	Taxpayer over 65	2c	1	Alphanumeric, ('X' or Blank)	
[0260]	Spouse over 65	2c	1	Alphanumeric, ('X' or Blank)	
[0270]	No. of 65 or over	2c	1	Numeric, (0, 1, or 2)	
[0280]	No. of 65/over * 700	2c	12	Numeric, (0, 700, 1400)	
[0290]	Taxpayer is legally blind	2d	1	Alphanumeric, ('X' or Blank)	
[0300]	Spouse is legally blind	2d	1	Alphanumeric, ('X' or Blank)	
[0310]	No. of legally blind	2d	1	Numeric, (0, 1, or 2)	
[0320]	Blindness exemption	2d	12	Numeric, (0, 2200, 4400)	
[0330]	Medical/dental expenses	2e	12	Numeric	
[0340]	Adoption agency fees	2e	12	Numeric	
[0350]	Total other exemptions	2e	12	Numeric	
[0360]	Total exemptions	2f	12	Numeric	
[0370]	Wages, salaries, tips	3	12	Numeric	
[0380]	Taxable pension/annuities	4	12	Numeric	
[0390]	Interest from Mass banks	5a	12	Numeric	
[0400]	Interest Exemption	5b	12	Numeric	
[0410]	Interest after exemption	5	12	Numeric	
[0420]	Bus/prof/farm income	6	12	Numeric	
[0430]	Rental, royal, REMIC partnership, S corp or trust income or (loss)	7	12	Numeric	
[0440]	Unemployment comp.	8a	12	Numeric	
[0445]	MA State Unemployment Withholding Amt.		12	Numeric	
[0490]	Mass Lottery winnings	8b	12	Numeric	
[0446]	Add 8a and 8b	8	12	Numeric	
[0450]					--
[0480]					--

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1, Page 1					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0495]					--
[0500]					--
[0505]					--
[0515]	Total other income	9	12	Numeric UPDATED	
[0520]	Total 5.3% Income	10	12	Numeric	
[0530]	Amt paid FICA,RR,Mass Ret	11a	12	Numeric (max 2000)	
[0540]	Sps paid FICA,RR,Mass Ret	11b	12	Numeric (max 2000)	
[0550]	Tot paid FICA,RR,Mass Ret	11	12	Numeric	
[0570]	Child care expenses	12	12	Numeric	
[0585]	Num Of dependents under 12	13	2	Numeric, (0, 1 or 2)	
[0590]	(Num Of dependents under 12) * 3600	13	12	Numeric, (0, 3600 or 7200)	
[0605]	Total Rent paid in 2006	14	12	Numeric	
[0610]	Rental deduction	14	12	Numeric	
[0620]					--
[0630]					--
[0640]					--
[0670]					--
[0680]					--
[0690]					--
[0745]					--
[0750]					--
[0770]					--
[0775]					--
[0792]					--
[0794]					--
[0796]					--
[0798]					--
[0800]					--
[0810]					--

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1, Page 1					
Field		Form			Elf
Num.	Identification	Re f.	Length	Description	Indicator
.....	.....	.....	.....	.....	.....
[0840]					--
[0842]					--
[0845]					--
[0847]					--
[0615]	Total Sch-Y deductions	15	12	Numeric	
[0852]	Paid preparer's SSN / PTIN		9	Alphanumeric	
[0853]	Paid preparer's E.I. number		9	Alphanumeric	
[0854]	Paid preparer's name / signature		35	Alphanumeric (Must be 'N' or "NON PAID PREPARER" when there is no Paid-Preparer)	
[0855]	Date prepared		8	Date (CCYYMMDD)	
[0856]	Self employed		1	Alphanumeric ("X" or Blank)	
[0857]	Discuss this return with Preparer?		1	Alphanumeric ("X" or Blank)	
	Record terminus character		1	Value "#"	

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1, Page 2					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"RETbbbFORM1bPG02b (9n)bCCYYMMb"	
				(9n) = Primary SSN	
[0860]	Total deductions	16	12	Numeric	
[0870]	5.3% Income after deductions	17	12	Numeric	
[0900]	Exemption amount	18	12	Numeric	
[0910]	5.3% Inc after exemptions	19	12	Numeric	
[0915]	Int and Dividend	20	12	Numeric	
[0917]	Total taxable 5.3% Income	21	12	Numeric	
[0918]	Optional 5.85% tax rate chosen, indicator	22	1	Alphanumeric, ('X' or Blank)	
[0920]	Tax on 5.3 (or 5.85) Inc. (from tax table)	22	12	Numeric	
[0930]	Taxable 12% income from Schedule B	23a	12	Numeric	
[0940]	12% Tax on Sched B income	23	12	Numeric	
[0990]	Excess exemptions used	24	1	Alphanumeric, ('X' or Blank)	
[0995]	Did you submit Schedule D-IS ?	24	1	Alphanumeric ("X" or Blank)	
[0997]	AGI gains from Schedule D-IS		12	Numeric	
[1000]	Tax on Long Term Cap Gain	24	12	Numeric	
[1002]	BrownsFields Credit (BF)	25	1	Alphanumeric	
[1003]	EOA Credit	25	1	Alphanumeric	
[1004]	LIH Credit	25	1	Alphanumeric	
[1006]	HR Credit	25	1	Alphanumeric	+
[1009]	Credit Recapture Amt	25	12	Numeric	
[1010]	No tax status indicator	26	1	Alphanumeric, ('X' or Blank)	
[1020]	Total tax	27	12	Numeric	
[1030]	Limited income credit	28	12	Numeric	

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1, Page 2					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
Schedule-Z Part-1 Credits					
[1050]					--
[1060]					--
[1070]					--
[1080]					--
[1085]					--
[1087]					--
[1088]					--
[1089]					--
[1090]					--
Schedule-Z Part-2 Credits (For Full-Year and Part-Year Residents Only)					
[1100]					--
[1105]					--
[1110]					--
Schedule-Z Part-3 Credit Totals					
[1120]					--
[1040]	Total Credits From Sch-Z	29	12	Numeric	
[1140]	Total credits	30	12	Numeric	
[1150]	Tax after credits	31	12	Numeric	
[1160]	Total voluntary contributions	32	12	Numeric	
[1170]	Organ Transplant Fund Contribution	32b	12	Numeric	
[1180]	Endangered Wildlife Cons Contribution	32a	12	Numeric	
[1190]	Mass. AIDS Fund Contribution	32c	12	Numeric	
[1200]	Mass. Olympic Fund Contribution	32d	12	Numeric	
[1202]	Military Family Relief Fund Contribution	32e	12	Numeric	
[1205]	Use tax on out-of-state purchases	33	12	Numeric	
[1210]	Tax after crdts & contr.	34	12	Numeric	
[1220]	Mass inc. tax withheld	35	12	Numeric	
[1230]	2005 overpayment applied to 2006	36	12	Numeric	

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1, Page 2					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[1240]	2006 Mass. estimated tax payments	37	12	Numeric	
[1250]	EIC - Number of Qualifying children	38a	2	Numeric	
[1260]	EIC - US Amount	38	12	Numeric	
[1290]	EIC - MA Amount	38	12	Numeric	
[1295]	Sr. Circuit Breaker Credit	39	12	Numeric	
[1300]	Pymts made with extension	40	12	Numeric	
[1310]	Total tax payments	41	12	Numeric	
[1320]	Overpayment	42	12	Numeric	
[1330]	Amount applied to 2007	43	12	Numeric	
[1380]	Amount of refund	44	12	Numeric	
[1340]	Direct Deposit / EFW - Checking	44	1	Alphanumeric ("X" or Blank)	
[1350]	Direct Deposit / EFW - Savings	44	1	Alphanumeric ("X" or Blank)	
[1360]	Direct Deposit / EFW - Routing Number	44	9	Alphanumeric	
[1370]	Direct Deposit / EFW - Account Number	44	17	Alphanumeric	
[1377]	EFW - Settlement Date		8	Date (CCYYMMDD)	
[1378]	EFW (Electronic Funds Wtithdrawal) Payment Amount		12	Numeric	+
[1390]	Amount of tax due	45	12	Numeric	
[1400]	Interest, if applicable	45	12	Numeric	
[1410]	Penalty, if applicable	45	12	Numeric	
[1420]	M-2210 amount	45	12	Numeric	
[1430]	Underpayment of est. tax	45	1	Alphanumeric ( 'X' or Blank )	
	Record terminus character		1	Value "#"	

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1-NR, Page 1					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte Count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		76	Value	
				"RETbbb1-NRbbPG01b (9n)bCCYYMMb[0007](16n)[0008](14n)"	
				(9n) = Primary SSN	
				(16n) = Return Sequence Num	
				(14n) = Declaration Control Num	
[0010]	Taxpayer First Name		16	Alphanumeric	
[0015]	Taxpayer Middle Initial		1	Alphanumeric	
[0020]	Taxpayer Last Name		20	Alphanumeric	
[0030]	Taxpayer SSN		9	Alphanumeric	
[0040]	Spouse First Name		16	Alphanumeric	
[0045]	Spouse Middle Initial		1	Alphanumeric	
[0050]	Spouse Last Name		20	Alphanumeric	
[0060]	Spouse SSN		9	Alphanumeric	
[0070]	Mailing Address in USA		24	Alphanumeric	
[0080]	Mailing City/Town in USA		24	Alphanumeric	
[0090]	Mailing State in USA		2	Alphanumeric	
[0100]	Mailing Zip in USA		9	Alphanumeric	
[0102]	Address of legal residence		24	Alphanumeric	
[0104]	City/Town of legal residence		24	Alphanumeric	
[0106]	State/ Country of legal residence		15	Alphanumeric	
[0110]	"Nonresident" classification		1	Alphanumeric ("X" or Blank)	
[0120]	"Part-Year" Residential classification		1	Alphanumeric ("X" or Blank)	
[0130]	"Both" Residential classification		1	Blank/No entry	



SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1-NR, Page 1					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0140]	Address Change		1	Alphanumeric ("X" or Blank)	
[0150]	Primary taxpayer Deceased Flag		1	Alphanumeric, ('X' or Blank)	
[0152]	Secondary taxpayer Deceased Flag		1	Alphanumeric, ('X' or Blank)	
[0160]	Txpyr cont to Mass Elect		1	Alphanumeric (PartYr Res. Only)	
[0170]	Spouse cont to Mass Elect		1	Alphanumeric (PartYr Res. Only)	
[0180]	Mass Elec. camp. fund		12	Numeric (Part Yr Resident Only)	
[0190]	Filing Status	1	1	Numeric (1,2,3 or 4)	
[0200]	Part-Yr resident 1st date as a Mass resident	2	8	Date (CCYYMMDD)	
[0210]	Part-Yr resident last date as a MA res.	2	8	Date (CCYYMMDD)	
[0220]	Total days Mass resident	2	3	Numeric (max 365)	
[0230]	Mass ratio	2	5	Ratio	
[0240]	Total income from US 1040	3	12	Numeric	
[0250]	Noncustodial parent	4	1	Alphanumeric ("X" or Blank)	
[0255]	"Schedule TDS Attached " Flag	4	1	Alphanumeric ("X" or Blank)	+
[0260]	Personal exemption	4a	12	Numeric, (3850, 5950 or 7700)	
[0270]	No. of dependents	4b	2	Numeric	
[0320]	Dependents * 1,000	4b	12	Numeric	
[0330]	Taxpayer over 65	4c	1	Alphanumeric ("X" or Blank)	
[0340]	Spouse over 65	4c	1	Alphanumeric ("X" or Blank)	
[0350]	No. of 65 or over	4c	1	Numeric (0,1, or 2)	
[0360]	No. of 65/over * 700	4c	12	Numeric (0,700,1400)	
[0370]	Taxpayer is legally blind	4d	1	Alphanumeric ("X" or Blank)	
[0380]	Spouse is legally blind	4d	1	Alphanumeric ("X" or Blank)	
[0390]	No. of legally blind	4d	1	Numeric (0,1, or 2)	
[0400]	Blindness exemption	4d	12	Numeric (0,2200,4400)	
[0410]	Medical/dental expenses	4e	12	Numeric	
[0420]	Adoption agency fees	4e	12	Numeric	
[0430]	Total other exemptions	4e	12	Numeric	
[0440]	Total exemptions	4f	12	Numeric	
[0450]	Wages, salaries, tips	5	12	Numeric	

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1-NR, Page 1					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0460]	Taxable pension/annuities	6	12	Numeric	
[0470]	Interest from Mass banks	7a	12	Numeric	
[0480]	Exemption from interest	7b	12	Numeric	
[0490]	Interest after exemption	7	12	Numeric	
[0500]	Bus/prof/farm income	8	12	Numeric	
[0510]	Rental/royalty income	9	12	Numeric	
[0520]	Unemployment comp.	10a	12	Numeric	
[0521]	MA State Unemployment Withholding Amt		12	Numeric	
[0529]	Mass Lottery winnings	10b	12	Numeric	
[0528]	Add 10a and 10b	10	12	Numeric	
[0522]	Paid preparer's SSN / PTIN		9	Alphanumeric	
[0523]	E.I. number		9	Alphanumeric	
[0524]	Paid preparer's name / signature		35	Alphanumeric (Must be 'N' or 'NON PAID PREPARER' when there is no Paid-Preparer)	
[0525]	Date prepared		8	Date (CCYYMMDD)	
[0526]	Self employed		1	Alphanumeric ("X" or Blank)	
[0527]	Discuss return with Preparer, flag.		1	Alphanumeric ("X" or Blank)	
	Record terminus character		1	Value "#"	

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1-NR, Page 2					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"RETbbb1-NRbbPG02b (9n)bCCYYMMb"	
				[bb = Filler;	
				9n = Primary SSN]	
[0530]					--
[0560]					--
[0575]					--
[0580]					--
[0585]					--
[0595]	Total other income	11	12	Numeric	
[0600]	Total income	12	12	Numeric	
[0620]	@ Other basis (Txpyr)	13	6	"STMbnn" or blank (NonRes Only)	
[0630]	Working dys out MA (Txpyr)	13a	12	Numeric (Non Residents Only)	
[0640]	Working dys in MA (Txpyr)	13b	12	Numeric (Non Residents Only)	
[0650]	Total work days (Txpyr)	13c	12	Numeric (Non Residents Only)	
[0660]	Nonworking dys (Txpyr)	13d	12	Numeric (Non Residents Only)	
[0670]	Mass. ratio (Txpyr)	13e	5	Ratio (Non Residents Only)	
[0680]	Total apportion (Txpyr)	13f	12	Numeric (Non Residents Only)	
[0690]	Mass income (Txpyr)	13g	12	Numeric (Non Residents Only)	
[0700]	@Other basis (Sps)	13	6	"STMbnn" or blank(NonRes Only)	
[0710]	Working dys out MA (Sps)	13a	12	Numeric (Non Residents Only)	
[0720]	Working dys in MA (Sps)	13b	12	Numeric (Non Residents Only)	
[0730]	Total work days (Sps)	13c	12	Numeric (Non Residents Only)	
[0740]	Nonworking dys (Sps)	13d	12	Numeric (Non Residents Only)	
[0750]	Mass. ratio (Sps)	13e	5	Ratio (Non Residents Only)	
[0760]	Total apportion (Sps)	13f	12	Numeric (Non Residents Only)	

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1-NR, Page 2					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0770]	Mass income (Sps)	13g	12	Numeric (Non Residents Only)	
[0780]	Total 5.3% income	14a	12	Numeric (Non Residents Only)	
[0790]	Interest Income	14b	12	Numeric (Non Residents Only)	
[0800]	Total Capital Gain Inc	14c	12	Numeric (Non Residents Only)	
[0810]	Total income this return	14d	12	Numeric (Non Residents Only)	
[0820]	Non-Mass source income	14e	12	Numeric (Non Residents Only)	
[0830]	Total income	14f	12	Numeric (Non Residents Only)	
[0835]	@ Explain Difference (10% or greater) between Incomes on Line-3 & Line-14f	14f	6	"STMbnn" or blank(NonRes Only)	
[0840]	Deduction/exemption ratio	14g	5	Ratio (Non Residents Only)	
[0860]	Txp paid FICA,RR,Mass Ret	15a	12	Numeric (max 2000)	
[0870]	Sps paid FICA,RR,Mass Ret	15b	12	Numeric (max 2000)	
[0880]	Total FICA,RR, or MA Ret	15	12	Numeric	
[0900]	Dependent care expenses	16	12	Numeric	
[0903]	Number of Dependents under 12	17a	1	Numeric, (Value = 0,1,2 )	
[0906]	(Number of Dependents under 12) * 3600	17	12	Numeric , (Value = 0, 3600, 7200)	
[0920]	Dependent under 12 deduction	17	12	Numeric	
[0930]	Rental Qualify	18	1	Alphanumeric ('Y' or 'N')	
[0945]	Total rent paid in 2006	18	12	Numeric	
[0950]	Rental Deduction	18	12	Numeric	
[0960]					--
[0970]					--
[0980]					--
[1010]					--
[1020]					--
[1030]					--
[1085]					--
[1090]					--
[1110]					--
[1115]					--

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1-NR, Page 2					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[1132]					--
[1134]					--
[1136]					--
[1138]					--
[1140]					--
[1145]					--
[1180]					--
[1182]					--
[1185]					--
[1187]					--
[1195]	Total Sch-Y deductions	19	12	Numeric	
[1200]	Total Deductions	20	12	Numeric	
[1210]	Taxable income	21	12	Numeric	
[1220]	Exemption Amount (4f)	22a	12	Numeric	
[1230]	Total Exemption Amount	22	12	Numeric	
[1240]	5.3 Inc. After Exemption	23	12	Numeric	
	Record terminus character		1	Value "#"	

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1-NR, Page 3					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"RETbbb1-NRbbPG03b (9n)bCCYYMMb"	
				9n = Primary SSN]	
[1245]	Int. & Div. Incom From Sch B	24	12	Numeric	
[1247]	Total 5.3 Income	25	12	Numeric	
[1250]	Optional 5.85 tax rate chosen, indicator.	26	1	Alphanumeric	
[1260]	Tax on 5.3 (or 5.85) Income	26	12	Numeric	
[1270]	Taxable 12% income from Schedule B	27a	12	Numeric	
[1280]	12% Tax on Sched B income	27	12	Numeric	
[1330]	Excess exemptions used	28	1	Alphanumeric ("X" or Blank)	
[1335]	Did you submit Schedule D-IS ?	24	1	Alphanumeric ("X" or Blank)	
[1337]	AGI gains from Schedule D-IS		12	Numeric	
[1338]	Line 14C gains from Schedule D-IS		12	Numeric	
[1340]	Tax on Long-Term Gain from Schedule D	28	12	Numeric	
[1342]	Credit Recapture - BF	29	1	Alphanumeric	
[1344]	Credit Recapture - EOA	29	1	Alphanumeric	
[1345]	Credit Recapture - LIH	29	1	Alphanumeric	
[1347]	HR Credit	29	1	Alphanumeric	+
[1349]	Credit Recapture Amt	29	12	Numeric	
[1350]	No tax status indicator	30	1	Alphanumeric ("X" or Blank)	
[1360]	Total tax	31	12	Numeric	
[1370]	Limited income credit	32	12	Numeric	
Schedule-Z Part-1 Credits					
[1400]					--
[1410]					--
[1420]					--

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1-NR, Page 3					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
[1430]					--
[1435]					--
[1436]					--
[1437]					--
[1438]					--
[1439]					--
Schedule-Z Part-2 Credits (For Full-Year and Part-Year Residents Only)					
[1440]					--
[1445]					--
[1450]					--
Schedule-Z Part-3 Credit Totals					
[1460]					--
[1380]	Total Credits (Part-1)	33	12	Numeric	
[1390]	Total Credits (Part-2)	34	12	Numeric (PartYr Res. Only)	
[1470]	Total credits	35	12	Numeric	
[1480]	Tax after credits	36	12	Numeric	
[1490]	Organ Transplant Fund Contribution	37b	12	Numeric	
[1500]	Endangered Wildlife Cons Contribution	37a	12	Numeric	
[1510]	Mass. AIDS Fund Contribution	37c	12	Numeric	
[1520]	Mass. Olympics Fund Contribution	37d	12	Numeric	
[1525]	Military Family Relief Fund Contribution	37e	12	Numeric	
[1530]	Total Voluntary Contribution	37	12	Numeric	
[1535]	Use tax on out-of-state purchases	38	12	Numeric	
[1540]	Tax after credits plus contributions	39	12	Numeric	
[1550]	Mass inc. tax withheld	40	12	Numeric	
[1560]	2005 overpayment applied to 2006	41	12	Numeric	
[1570]	2006 Mass. estimated tax payments	42	12	Numeric	
[1580]	EIC from US Return	43	12	Numeric	
[1590]	EIC MA Amount Subtotal	43	12	Numeric	

SECTION 2 TAX RETURN RECORDS					
-----					
FORM 1-NR, Page 3					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[1600]	EIC Number Of Qualifying Children	43	12	Numeric	
[1630]	Total Earned Income Credit	43	12	Numeric	
[1635]	Sr. Circuit Breaker Credit	44	12	Numeric	
[1640]	Pymts made with extension	45	12	Numeric	
[1650]	Total Tax payments	46	12	Numeric	
[1660]	Overpayment	47	12	Numeric	
[1670]	Amount applied to 2007 Estimated Tax	48	12	Numeric	
[1680]	Amount of refund	49	12	Numeric	
[1682]	Direct Deposit / EFW - Checking	49	1	Alphanumeric ("X" or Blank)	
[1683]	Direct Deposit / EFW - Savings	49	1	Alphanumeric ("X" or Blank)	
[1684]	Direct Deposit / EFW - Routing Number	49	9	Alphanumeric	
[1685]	Direct Deposit / EFW - Account Number	49	17	Alphanumeric	
[1687]	EFW - Settlement Date		8	Date (CCYYMMDD)	
[1688]	EFW (Electronic Funds Wtithdrawal) Payment Amount		12	Numeric	+
[1690]	Amount of tax due	50	12	Numeric	
[1700]	Interest, if applicable	50	12	Numeric	
[1710]	Penalty, if applicable	50	12	Numeric	
[1720]	M-2210 amount	50	12	Numeric	
[1730]	Underpayment of est. tax	50	1	Alphanumeric ("X" or Blank)	
	Record terminus character		1	Value "#"	



SECTION 3 SCHEDULES					
-----					
Schedule Record Identification					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
Note:	Do not bracket Field Numbers for Schedule Record ID fields				
	Byte Count		4	"nnnn" for variable	
	Start Of Record Sentinel		4	*****	
[0000]	Record ID		6	Alphanumeric (Value "SCHbbb")	
[0001]	Schedule type		6	Alphanumeric (Value "Xbbbb", "Ybbbb", "Zbbbb", "Dlbbbb", "Bbbbb", "Cbbbbb", "Dbbbbb", "Ebbbb", "USFbbb", "NTSLNR", "CBbbbb", "INCbbb")	
[0002]	Page Number		5	Alphanumeric (Value "PGnnb", nn = 01 to 02)	
[0003]	Primary Social Security Number		9	Alphanumeric	
[0004]	Filler		1	BLANK	
[0005]	Schedule Occurrence Number		7	Numeric (Number limited to the maximum number of schedules allowed)	
	Form Total		42		

SECTION 3 SCHEDULES					
-----					
Schedule X					
Field		Form			
Num.	Identification	Re f.	Length	Description	Elf
.....	.....	.....	.....	.....	.....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbXbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Alimony received	X-1	12	Numeric	+
[0020]	Taxable IRA/Keogh dist.	X-2	12	Numeric	+
[0030]	Other gambling winnings	X-3	12	Numeric	+
[0040]	Other 5.3% Income	X-4	12	Numeric	+
[0050]	@ Listing sources and amounts	X-4	6	Alphanumeric or "STMbnn"	+
[0060]	Total other income	X-5	12	Numeric UPDATED	+
	Record terminus character		1	Value "#"	

SECTION 3 SCHEDULES					
-----					
Schedule Y					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbYbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Employee business expense	Y-1	12	Numeric	+
[0020]	Penalty on early savings withdrawal	Y-2	12	Numeric	+
[0030]	Alimony paid	Y-3	12	Numeric	+
[0040]	Excludable Amounts 111f	Y-4	12	Numeric	+
[0050]	Sec 111F Flag	Y-4	1	Alphanumeric ("X" or Blank)	+
[0060]	U.S. Treaty Flag	Y-4	1	Alphanumeric ("X" or Blank)	+
[0070]	Moving Expense Deduction	Y-5	12	Numeric	+
[0080]	Medical Save Deduction	Y-6	12	Numeric	+
[0090]	Self Emp. Health Ins. Deduction	Y-7	12	Numeric	+
[0100]	Health Care Accounts Deduction	Y-8	12	Numeric	+
[0110]	US Form 1040 Qualified Deduction Btn	Y-9	1	Alphanumeric ("X" or Blank)	+
[0120]	US Form 1040 Business Deduction Btn	Y-9	1	Alphanumeric ("X" or Blank)	+
[0130]	Other Qualified Deduction	Y-9	12	Numeric	+
[0140]	Student Loan Deduction	Y-10	12	Numeric	+
[0150]	College Tuition Deduction	Y-11	12	Numeric	+
[0160]	Undergrad Student Loan Int. Deduction	Y-12	12	Numeric	+
[0170]	Pension income other juris	Y-13	12	Numeric	+
[0180]	Home Heating Fuel Deduction	Y-14	12	Numeric (max 800)	+
[0190]	Claim Of Right Deduction	Y-15	12	Numeric	+
[0200]	Commuter Deduction	Y-16	12	Numeric	+
[0210]	Total Sch-Y deductions	Y-17	12	Numeric	+
	Record terminus character		1	Value "#"	

<b>SECTION 3 SCHEDULES</b>					
-----					
<b>Schedule Z</b>					
<b>Field</b>	<b>Identification</b>	<b>Form</b>	<b>Length</b>	<b>Description</b>	<b>Elf</b>
<b>Num.</b>		<b>Re f.</b>			<b>Indicator</b>
.....	.....	.....	.....	.....	.....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbZbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
<b>Schedule-Z Part-1 Credits</b>					
[0010]	Lead paint	Z-1	12	Numeric	+
[0020]	Economic Opportunity Area	Z-2	12	Numeric	+
[0030]	Full Employment Credit	Z-3	12	Numeric	+
[0040]	Septic Credit	Z-4	12	Numeric	+
[0050]	Brownfields Credit	Z-5	12	Numeric	+
[0055]	Brownfields Certificate Number	Z-5	10	Alphanumeric	+
[0060]	Low Income Housing Credit	Z-6	12	Numeric	+
[0070]	Historic Rehab. Credit	Z-7	12	Numeric	+
[0080]	Home Energy Efficiency Credit	Z-8	12	Numeric (max 600)	+
[0090]	Film Incentive Credit	Z-9	12	Numeric	+
[0095]	Film Incentive Certificate Number	Z-9	10	Alphanumeric	+
[0100]	Medical Device Credit	Z-10	12	Numeric	+
[0105]	Medical Device Certificate Number	Z-10	10	Alphanumeric	+
[0110]	Total Credits (Part-1)	Z-11	12	Numeric	+
<b>Schedule-Z Part-2 Credits (For Full-Year and Part-Year Residents Only)</b>					
[0120]	Tax paid to other state	Z-12	12	Numeric	+
[0130]	(+*) State / Jurisdiction Code-1,2,3	Z-12	6	Alphanumeric or "STMbnn"	+
[0140]	Solar Wind and Energy Credit	Z-13	12	Numeric	+
<b>Schedule-Z Part-3 Credit Totals</b>					
[0150]	Total Credits (Part-2)	Z-14	12	Numeric	+
[0160]	Credits From Sch-Z Line14 (Part-1 Credits plus Part-2 Credits)	Z-15	12	Numeric	+
	Record terminus character		1	Value "#"	

SECTION 3 SCHEDULES					
-----					
Schedule DI					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbDIbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Dependent-1 : First Name		16	Alphanumeric	
[0011]	Dependent-1 : Middle Name		1	Alphanumeric	
[0012]	Dependent-1 : Last Name		20	Alphanumeric	
[0013]	Dependent-1 : SSN		9	Numeric	
[0014]	Dependent-1 : Relationship to Taxpayer		14	Alphanumeric	
[0015]	Dependent-1 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0016]	Dependent-1 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0020]	Dependent-2 : First Name		16	Alphanumeric	
[0021]	Dependent-2 : Middle Name		1	Alphanumeric	
[0022]	Dependent-2 : Last Name		20	Alphanumeric	
[0023]	Dependent-2 : SSN		9	Numeric	
[0024]	Dependent-2 : Relationship to Taxpayer		14	Alphanumeric	
[0025]	Dependent-2 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0026]	Dependent-2 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0030]	Dependent-3 : First Name		16	Alphanumeric	
[0031]	Dependent-3 : Middle Name		1	Alphanumeric	
[0032]	Dependent-3 : Last Name		20	Alphanumeric	
[0033]	Dependent-3 : SSN		9	Numeric	
[0034]	Dependent-3 : Relationship to Taxpayer		14	Alphanumeric	
[0035]	Dependent-3 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0036]	Dependent-3 : Date Of Birth		8	Numeric (CCYYMMDD format)	

SECTION 3 SCHEDULES					
-----					
Schedule DI					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0040]	Dependent-4 : First Name		16	Alphanumeric	
[0041]	Dependent-4 : Middle Name		1	Alphanumeric	
[0042]	Dependent-4 : Last Name		20	Alphanumeric	
[0043]	Dependent-4 : SSN		9	Numeric	
[0044]	Dependent-4 : Relationship to Taxpayer		14	Alphanumeric	
[0045]	Dependent-4 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0046]	Dependent-4 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0050]	Dependent-5 : First Name		16	Alphanumeric	
[0051]	Dependent-5 : Middle Name		1	Alphanumeric	
[0052]	Dependent-5 : Last Name		20	Alphanumeric	
[0053]	Dependent-5 : SSN		9	Numeric	
[0054]	Dependent-5 : Relationship to Taxpayer		14	Alphanumeric	
[0055]	Dependent-5 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0056]	Dependent-5 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0060]	Dependent-6 : First Name		16	Alphanumeric	
[0061]	Dependent-6 : Middle Name		1	Alphanumeric	
[0062]	Dependent-6 : Last Name		20	Alphanumeric	
[0063]	Dependent-6 : SSN		9	Numeric	
[0064]	Dependent-6 : Relationship to Taxpayer		14	Alphanumeric	
[0065]	Dependent-6 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0066]	Dependent-6 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0070]	Dependent-7 : First Name		16	Alphanumeric	
[0071]	Dependent-7 : Middle Name		1	Alphanumeric	
[0072]	Dependent-7 : Last Name		20	Alphanumeric	
[0073]	Dependent-7 : SSN		9	Numeric	
[0074]	Dependent-7 : Relationship to Taxpayer		14	Alphanumeric	
[0075]	Dependent-7 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0076]	Dependent-7 : Date Of Birth		8	Numeric (CCYYMMDD format)	

SECTION 3 SCHEDULES					
-----					
Schedule DI					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0080]	Dependent-8 : First Name		16	Alphanumeric	
[0081]	Dependent-8 : Middle Name		1	Alphanumeric	
[0082]	Dependent-8 : Last Name		20	Alphanumeric	
[0083]	Dependent-8 : SSN		9	Numeric	
[0084]	Dependent-8 : Relationship to Taxpayer		14	Alphanumeric	
[0085]	Dependent-8 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0086]	Dependent-8 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0090]	Dependent-9 : First Name		16	Alphanumeric	
[0091]	Dependent-9 : Middle Name		1	Alphanumeric	
[0092]	Dependent-9 : Last Name		20	Alphanumeric	
[0093]	Dependent-9 : SSN		9	Numeric	
[0094]	Dependent-9 : Relationship to Taxpayer		14	Alphanumeric	
[0095]	Dependent-9 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0096]	Dependent-9 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0100]	Dependent-10 : First Name		16	Alphanumeric	
[0101]	Dependent-10 : Middle Name		1	Alphanumeric	
[0102]	Dependent-10 : Last Name		20	Alphanumeric	
[0103]	Dependent-10 : SSN		9	Numeric	
[0104]	Dependent-10 : Relationship to Taxpayer		14	Alphanumeric	
[0105]	Dependent-10 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0106]	Dependent-10 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0110]	Dependent-11 : First Name		16	Alphanumeric	
[0111]	Dependent-11 : Middle Name		1	Alphanumeric	
[0112]	Dependent-11 : Last Name		20	Alphanumeric	
[0113]	Dependent-11 : SSN		9	Numeric	
[0114]	Dependent-11 : Relationship to Taxpayer		14	Alphanumeric	
[0115]	Dependent-11 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0116]	Dependent-11 : Date Of Birth		8	Numeric (CCYYMMDD format)	

SECTION 3 SCHEDULES					
-----					
Schedule DI					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0120]	Dependent-12 : First Name		16	Alphanumeric	
[0121]	Dependent-12 : Middle Name		1	Alphanumeric	
[0122]	Dependent-12 : Last Name		20	Alphanumeric	
[0123]	Dependent-12 : SSN		9	Numeric	
[0124]	Dependent-12 : Relationship to Taxpayer		14	Alphanumeric	
[0125]	Dependent-12 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0126]	Dependent-12 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0130]	Dependent-13 : First Name		16	Alphanumeric	
[0131]	Dependent-13 : Middle Name		1	Alphanumeric	
[0132]	Dependent-13 : Last Name		20	Alphanumeric	
[0133]	Dependent-13 : SSN		9	Numeric	
[0134]	Dependent-13 : Relationship to Taxpayer		14	Alphanumeric	
[0135]	Dependent-13 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0136]	Dependent-13 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0140]	Dependent-14 : First Name		16	Alphanumeric	
[0141]	Dependent-14 : Middle Name		1	Alphanumeric	
[0142]	Dependent-14 : Last Name		20	Alphanumeric	
[0143]	Dependent-14 : SSN		9	Numeric	
[0144]	Dependent-14 : Relationship to Taxpayer		14	Alphanumeric	
[0145]	Dependent-14 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0146]	Dependent-14 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0150]	Dependent-15 : First Name		16	Alphanumeric	
[0151]	Dependent-15 : Middle Name		1	Alphanumeric	
[0152]	Dependent-15 : Last Name		20	Alphanumeric	
[0153]	Dependent-15 : SSN		9	Numeric	
[0154]	Dependent-15 : Relationship to Taxpayer		14	Alphanumeric	
[0155]	Dependent-15 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0156]	Dependent-15 : Date Of Birth		8	Numeric (CCYYMMDD format)	



SECTION 3 SCHEDULES					
-----					
Schedule DI					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0160]	Dependent-16 : First Name		16	Alphanumeric	
[0161]	Dependent-16 : Middle Name		1	Alphanumeric	
[0162]	Dependent-16 : Last Name		20	Alphanumeric	
[0163]	Dependent-16 : SSN		9	Numeric	
[0164]	Dependent-16 : Relationship to Taxpayer		14	Alphanumeric	
[0165]	Dependent-16 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0166]	Dependent-16 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0170]	Dependent-17 : First Name		16	Alphanumeric	
[0171]	Dependent-17 : Middle Name		1	Alphanumeric	
[0172]	Dependent-17 : Last Name		20	Alphanumeric	
[0173]	Dependent-17 : SSN		9	Numeric	
[0174]	Dependent-17 : Relationship to Taxpayer		14	Alphanumeric	
[0175]	Dependent-17 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0176]	Dependent-17 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0180]	Dependent-18 : First Name		16	Alphanumeric	
[0181]	Dependent-18 : Middle Name		1	Alphanumeric	
[0182]	Dependent-18 : Last Name		20	Alphanumeric	
[0183]	Dependent-18 : SSN		9	Numeric	
[0184]	Dependent-18 : Relationship to Taxpayer		14	Alphanumeric	
[0185]	Dependent-18 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0186]	Dependent-18 : Date Of Birth		8	Numeric (CCYYMMDD format)	
[0190]	Dependent-19 : First Name		16	Alphanumeric	
[0191]	Dependent-19 : Middle Name		1	Alphanumeric	
[0192]	Dependent-19 : Last Name		20	Alphanumeric	
[0193]	Dependent-19 : SSN		9	Numeric	
[0194]	Dependent-19 : Relationship to Taxpayer		14	Alphanumeric	
[0195]	Dependent-19 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0196]	Dependent-19 : Date Of Birth		8	Numeric (CCYYMMDD format)	

SECTION 3 SCHEDULES					
-----					
Schedule DI					
Field		Form			Elf
Num.	Identification	Re f.	Length	Description	Indicator
.....	.....	.....	.....	.....	.....
[0200]	Dependent-20 : First Name		16	Alphanumeric	
[0201]	Dependent-20 : Middle Name		1	Alphanumeric	
[0202]	Dependent-20 : Last Name		20	Alphanumeric	
[0203]	Dependent-20 : SSN		9	Numeric	
[0204]	Dependent-20 : Relationship to Taxpayer		14	Alphanumeric	
[0205]	Dependent-20 : Is Qualified for EIC ?		1	Alphanumeric ( 'X' or blank)	
[0206]	Dependent-20 : Date Of Birth		8	Numeric (CCYYMMDD format)	
	Record terminus record		1	Value "#"	

SECTION 3 SCHEDULES					
-----					
Schedule B					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbBbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001;	
				9n = Primary SSN]	
Part 1. 12% Interest and Dividend Income					
[0010]	Total interest income	1	12	Numeric	
[0020]	Total ordinary dividends	2	12	Numeric	
[0030]	Other interest and div.	3	12	Numeric	
[0035]	@ Other interest and div sources and amounts	3a	6	"STMbnn" or Blank	
[0040]	Total interest and div.	4	12	Numeric	
[0050]	Total int from Mass banks	5	12	Numeric	
[0060]	Other int/div to be excluded	6	12	Numeric	
[0065]	@ Other int/div to be excluded explanation	6a	6	"STMbnn" or Blank	
[0070]	Subtotal: Line 4 minus Lines 5 & 6	7	12	Numeric	
[0080]	Allowable deductions from trade/bus.	8	12	Numeric	
[0090]	Subtotal: Line 7 minus Line 8	9	12	Numeric	
Part 2. Short Term Capital Gains/Losses & Long-Term Gains on Collectibles					
[0100]	Short-term Capital Gains	10	12	Numeric	
[0110]	Long-Term Capital Gains on Collectibles	11	12	Numeric	
[0120]	Gain on sale of business property	12	12	Numeric	
[0130]	Add lines 10 to 12	13	12	Numeric	

<b>SECTION 3 SCHEDULES</b>					
-----					
<b>Schedule B</b>					
<b>Field</b>	<b>Identification</b>	<b>Form</b>	<b>Length</b>	<b>Description</b>	<b>Elf</b>
<b>Num.</b>		<b>Re f.</b>			<b>Indicator</b>
.....	.....	.....	.....	.....	.....
[0140]	Allowable Business Ded's	14	12	Numeric	
[0150]	Subtract Line 14 from Line 13	15	12	Numeric	
[0160]	Short-Term Capital Loss	16	12	Numeric	
[0170]	Loss on sale of business property	17	12	Numeric	
[0180]	Prior Short-Term Unused losses	18	12	Numeric	
[0190]	Subtotal Combine lines 15, 16, 17 & 18	19	12	Numeric	
[0200]	Captl. Loss against captl. Gains	20	12	Numeric (max 2000)	
[0210]	Combine Line 19 & Line 20	21	12	Numeric	
[0220]	Short term losses applied against long term gain	22	12	Numeric	
[0230]	Short term losses for carryover in 2007.	23	12	Numeric	
[0240]	Short term gains	24	12	Numeric	
[0250]	Long term gains applied against short term gain	25	12	Numeric	
[0260]	Subtract Line 25 from Line 24	26	12	Numeric	
[0270]	Long term gains deduction	27	12	Numeric	
[0280]	Short term gains after long term gains deduction. Subtract Line 27 from Line 26	28	12	Numeric	
<b>Part 3. Adjust Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles</b>					
[0290]	Amount from Line 9	29	12	Numeric	
[0300]	Short term losses applied against interest and dividends.	30	12	Numeric	
[0310]	Subtract Line 30 from Line 29	31	12	Numeric	
[0320]	Long term losses applied against interest and dividends.	32	12	Numeric	
[0330]	Subtract Line 32 from Line 31	33	12	Numeric	
[0340]	Amount from Line 28	34	12	Numeric	

SECTION 3 SCHEDULES					
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Schedule B					
Field		Form			Elf
Num.	Identification	Re f.	Length	Description	Indicator
.....	.....	.....	.....	.....	.....
Part 4.	Taxable Interest, Dividends and Certain Capital Gains				
[0350]	Adj gross int, div, cap gains	35	12	Numeric	
[0360]	Excess exemption	36	12	Numeric	
[0370]	Subtract Line 36 from Line 35	37	12	Numeric	
[0380]	Calculate value using Line 9 and Line 37	38	12	Numeric	
[0390]	Taxable 12% cap gains	39	12	Numeric	
[0400]	Short term losses for carryover in 2007	40	12	Numeric	
	Record terminus character		1	Value "#"	

SECTION 3 SCHEDULES					
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Schedule C					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbCbbbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000008]	
				9n = Primary SSN]	
[0010]	First name of proprietor		25	Alphanumeric	
[0020]	Last name of proprietor		35	Alphanumeric	
[0030]	Proprietor's SSN		9	Alphanumeric	
[0040]	Business name		45	Alphanumeric	
[0050]	Main business/profession		20	Alphanumeric	
[0060]	Employer ID number		9	Alphanumeric	
[0070]	Business Address		65	Alphanumeric	
[0080]	City		15	Alphanumeric	
[0090]	State		2	Alphanumeric	
[0100]	Zip code		9	Alphanumeric	
[0110]	Principal business code		6	Alphanumeric	
[0120]	Cash accounting method		1	Alphanumeric, ('X' or Blank)	
[0121]	Accrual accounting method		1	Alphanumeric, ('X' or Blank)	
[0122]	Other accounting method		1	Alphanumeric, ('X' or Blank)	
[0123*]	Type of other method		25	Alphanumeric or "STMbnn"	
[0130]	How many employees		12	Numeric	
[0140]	Did you materially participate in current tax year?		1	Alphanumeric, ('Y' or 'N')	
[0150]	Small business exemption?		1	Alphanumeric, ('Y' or 'N')	
[0155]	Was this income reported to you and "Statutory emp." box checked?		1	Alphanumeric, ('X' or Blank)	
[0160]	Gross receipts or sales	1a	12	Numeric	

SECTION 3 SCHEDULES					
-----					
Schedule C					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0170]	Returns & allowances	1b	12	Numeric	
[0180]	Subtract item 1a from item 1b	1	12	Numeric	
[0190]	Cost of goods sold and/or operations	2	12	Numeric	
[0200]	Gross profit	3	12	Numeric	
[0210]	Other income, excluding interest and dividend	4	12	Numeric	
[0215]	@ Other income statement	4a	6	"STMbnn" or Blank	
[0220]	Total income	5	12	Numeric	
[0230]	Advertising	6	12	Numeric	
[0240]	Bad debts from sales	7	12	Numeric	
[0250]	Car and truck expenses	8	12	Numeric	
[0260]	Commissions and Fees	9	12	Numeric	
[0270]	Depletion	10	12	Numeric	
[0280]	Depreciation and Section 179 deduction	11	12	Numeric	
[0290]	Employee benefit programs	12	12	Numeric	
[0300]	Insurance (other than health)	13	12	Numeric	
[0310]	Mortgage interest (paid to financial institution)	14a	12	Numeric	
[0320]	Other interest	14b	12	Numeric	
[0330]	Interest subtotal	14	12	Numeric	
[0340]	Legal and professional services	15	12	Numeric	
[0350]	Office expense	16	12	Numeric	
[0360]	Pension and profit-sharing plans	17	12	Numeric	
[0370]	Rent or lease of vehicles, machinery and equipment	18a	12	Numeric	
[0380]	Rent or lease of other business property	18b	12	Numeric	
[0390]	Subtotal rent or lease	18	12	Numeric	
[0400]	Repairs & Maintenance	19	12	Numeric	
[0410]	Supplies	20	12	Numeric	

SECTION 3 SCHEDULES					
-----					
Schedule C					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0420]	Taxes and licenses	21	12	Numeric	
[0430]	Travel	22	12	Numeric	
[0440]	Meals and entertainment	23a	12	Numeric	
[0450]	50% of item 23a subject to limitations.	23b	12	Numeric	
[0460]	Subtract item 23a from 23b	23	12	Numeric	
[0470]	Utilities	24	12	Numeric	
[0480]	Wages (before U.S. jobs credit)	25	12	Numeric	
[0490]	Other expenses amount	26	12	Numeric	
[0500]	Total expenses	27	12	Numeric	
[0510]	Tentative profit (loss)	28	12	Numeric	
[0520]	Expenses for business use of your home	29	12	Numeric	
[0530]	Abandoned Building Renovation Deduction	30	12	Numeric	
[0540]	Net profit or (loss)	31	12	Numeric	
[0550]	If "Yes" enter income	32	12	Numeric	
[0555]	Is 12% int/div inc. reported on U.S. Sched C, line 1 and/or 6	32a	1	Alphanumeric, ('Y' or 'N')	
[0560]	Investments at risk	33	1	Alphanumeric ("A" = All, "B" = Some, or Blank)	
Schedule C-1					
[0570]	Closing inventory cost method		1	Alphanumeric, ('X' or Blank)	
[0571]	Closing inventory lower cost/market method		1	Alphanumeric, ('X' or Blank)	
[0572]	Closing inventory other method		1	Alphanumeric, ('X' or Blank)	
[0573]	@ Closing inventory other method explanation		6	"STMbnn" or Blank	
[0580]	Change in inventory method?		1	Alphanumeric, ('Y' or 'N')	
[0585]	@ Change in inventory method explanation		6	"STMbnn" or Blank	



SECTION 3 SCHEDULES					
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Schedule C					
Field		Form			Elf
Num.	Identification	Re f.	Length	Description	Indicator
.....	.....	.....	.....	.....	.....
[0590]	Inventory at beginning of the year.	1	12	Numeric	
	@ Inventory at beginning of the year diff				
[0595]	explanation	1a	6	"STMbnn" or Blank	
[0600]	Purchases	2a	12	Numeric	
[0610]	Personal use items	2b	12	Numeric	
[0620]	Subtract 2b from 2a	2	12	Numeric	
[0630]	Cost of labor	3	12	Numeric	
[0640]	Materials and supplies	4	12	Numeric	
[0650]	Other costs	5	12	Numeric	
[0655]	@ Other costs statement	5a	6	STMbnn or Blank	
[0660]	Add items 1 thru 5	6	12	Numeric	
[0670]	Inventory at end of the year	7	12	Numeric	
[0680]	Cost of goods sold and/or operations	8	12	Numeric	
	Record terminus character		1	Value "#"	

SECTION 3 SCHEDULES					
-----					
Schedule CB					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value "SCHbbbCBbbbPG01b(9n)b(7n)" [7n = Schedule Occurrence Number 0000001] 9n = Primary SSN]	
[0002]	Address of Principal Resident		35	Alphanumeric	
[0004]	City / Town		15	Alphanumeric	
[0006]	State		2	Alphanumeric	
[0008]	Zip Code		9	Alphanumeric	
[0010]	Living Quarters Status	1	1	Alphanumeric, (Value "R" or "H")	
[0020]	Assessed value of Principal Res.	2	12	Numeric (max 684000)	
[0030]	Massachusetts AGI total	3	12	Numeric	
[0040]	Total Social Security benefits	4	12	Numeric	
[0050]	Pensions and Annuities	5	12	Numeric	
[0060]	Cash Public Assistance	6	12	Numeric	
[0070]	Add Lines 3 thru 6	7	12	Numeric	
[0080]	Dependents exemption amount	8	12	Numeric	
[0090]	Age 65 or over exemption amount	9	12	Numeric	
[0100]	Blindness exemption amount	10	12	Numeric	
[0110]	Add Lines 8,9 and 10	11	12	Numeric	
[0120]	Subtract line 11 from line 7	12	12	Numeric (max 46000, 58000 , 70000)	
[0140]	Real estate taxes paid in 2006	13	12	Numeric	
[0150]	Adjustments to real-estate taxes	14	12	Numeric	
[0160]	Subtract line 14 from line 13	15	12	Numeric	

SECTION 3 SCHEDULES					
-----					
Schedule CB					
Field		Form			Elf
Num.	Identification	Re f.	Length	Description	Indicator
.....	.....	.....	.....	.....	.....
[0170]	50% of water,sewer usage charges	16	12	Numeric	
[0180]	Add lines 15 and 16	17	12	Numeric	
[0185]	Income Threshold	18	12	Numeric	
[0190]	Subtract line 18 from line 17	19	12	Numeric	
[0200]	Lesser of Line 19 or \$870	20	12	Numeric	
[0205]	Total Amount Of Rent paid in 2006	21a	12	Numeric	
[0210]	25% of total rent paid in 2006	21	12	Numeric	
[0213]	Landlords Name and Address	21	75	AlphaNumeric	
[0215]	Landlords Name and Address Continued	21	25	AlphaNumeric	
[0217]	Income Threshold	22	12	Numeric	
[0220]	Subtract line 22 from line 21	23	12	Numeric	
[0230]	Lesser of Line 23 or \$870	24	12	Numeric	
	Record terminus char.		1	Value "#"	

SECTION 3 SCHEDULES					
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Schedule D					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbDbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
Part 1. Long Term Captial Gains and Losses, Excluding Collectibles, Prior To May 01, 2006.					
[0010]	U.S. Sch D Line 8	1	12	Numeric	
[0020]	U.S. Sch D Line 9	2	12	Numeric	
[0030]	U.S. Sch D Line 11	3	12	Numeric	
[0040]	U.S. Sch D Line 12	4	12	Numeric	
[0050]	U.S. Sch D Line 13	5	12	Numeric	
[0060]	Long Term Gains and Losses US Form 4797 Part II	6	12	Numeric	
[0070]	Carryover losses from prior year	7	12	Numeric	
[0080]	Total 1a thru 7a	8	12	Numeric	
[0090]	Differences	9	12	Numeric	
[0100]	Adjusted capital gains and losses	10	12	Numeric	
[0110]	Long Term Gains on Collectibles	11	12	Numeric	
[0120]	Subtotal Subtract 11a from 10a	12	12	Numeric	
[0150]	Cap Losses appl against Cap-gain	13	12	Numeric	
[0160]	Subtotal.Com L.12 and L.13	14	12	Numeric	
[0170]	Long-term cap loss appl against Int & Div	15	12	Numeric	
[0180]	Subtotal: Combine L.14 and L.15	16	12	Numeric	
[0190]	Trade or business deduction	17	12	Numeric	
[0200]	Subtotal. Subtract L.17 from L.16	18	12	Numeric	
[0210]	Excess exemp	19	12	Numeric	
[0220]	Taxable long-term cap gain	20	12	Numeric	
[0230]	Tax on long-term cap gains	21	12	Numeric	
[0240]	Losses for carryover	22	12	Numeric	
	Record terminus record		1	Value "#"	

SECTION 3 SCHEDULES					
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Schedule E					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbEbbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000015]	
				9n = Primary SSN]	
	Schedule E - Part I				
[0010]	Rental/royalty income/loss	1a	12	Numeric	
[0020]	REMIC income/loss	1b	12	Numeric	
[0030]	Subtotal	1	12	Numeric	
[0040]	Mass differences	2	12	Numeric	
[0045]	@ Mass diff explanation	2a	6	"STMbnn" or Blank	
[0050]	Subtotal	3	12	Numeric	
[0060]	Abandoned Bldg Renovation Deduction	4	12	Numeric	
[0070]	Total rent/royal/REMIC	5	12	Numeric	
	Schedule E - Part II				
[0080]	Part./S corp income/loss	1	12	Numeric	
[0090]	Mass differences	2	12	Numeric	
[0095]	@ Mass diff explanation	2a	6	"STMbnn" or Blank	
[0100]	Subtotal	3	12	Numeric	
[0110]	Abandoned Bldg Renovation Deduction	4	12	Numeric	
[0120]	Mass adj Part./s corp inc	5	12	Numeric	

SECTION 3 SCHEDULES					
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Schedule E					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
[0130]	Interest and Dividends	6	12	Numeric	
[0140]	Interest from Mass banks	7	12	Numeric	
[0150]	Tot inc from part./S corp	8	12	Numeric	
	Schedule E - Part III				
[0170]	Estate/trust income/loss	1	12	Numeric	
[0180]	Mass differences	2	12	Numeric	
[0185]	@ Mass diff explanation	2a	6	"STMbnn" or Blank	
[0190]	Subtotal	3	12	Numeric	
[0200]	Abandoned Bldg Renovation Deduction	4	12	Numeric	
[0210]	Mass adj trust/est inc/loss	5	12	Numeric	
[0220]	Est/nongrantor-type trust	6	12	Numeric	
[0230]	Grantor-type/non-Mass inc	7	12	Numeric	
[0240]	Interest and Dividends	8	12	Numeric	
[0250]	Adjustment of income	9	12	Numeric	
[0255]	@ Adjustment of 5.3% income expl	9a	6	"STMbnn" or Blank	
[0260]	Subtotal	10	12	Numeric	
[0270]	Inc/loss from grantor-type trust & non-Mass est/trust	11	12	Numeric	
	Record terminus record		1	Value "#"	

SECTION 3 SCHEDULES					
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Schedule F, page 1 (US)					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbUSFbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000005]	
				9n = Primary SSN]	
Part I	** Farm Expenses - Cash Method **				
[0010]	Name of proprietor		35	Alphanumeric	
[0020]	SSN of proprietor		9	Alphanumeric	
[0030]	Principal product	a	35	Alphanumeric	
[0040]	Agricultural activity code	b	6	Numeric or blank	
[0050]	Accounting method cash indicator	C-1	1	Alphanumeric ("X" or Blank)	
[0060]	Accounting method accrual indicator	C-2	1	Alphanumeric ("X" or Blank)	
[0070]	Employer ID number	d	9	Numeric or blank	
[0100]	Materially participate YES indicator	e	1	Alphanumeric ("X" or Blank)	
[0110]	Materially participate NO indicator	e	1	Alphanumeric ("X" or Blank)	
	Sale amount of livestock purchased for resale	1	12	Numeric	
[0140]					
[0150]	Cost or other basis	2	12	Numeric	
[0160]	Purchased profit	3	12	Numeric	
[0170]	Sales amount for products raised	4	12	Numeric	
[0180]	Total distributions from cooperatives	5a	12	Numeric	
[0195]	Taxable amount	5b	12	Numeric	
[0205]	Agricultural program payments	6a	12	Numeric	
[0210]	Taxable amount	6b	12	Numeric	

SECTION 3 SCHEDULES					
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Schedule F, page 1 (US)					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0215]	@ Commodity credit loans explain.		6	"STMBnn" or blank	
[0230]	Commodity credit loans amount	7a	12	Numeric	
[0235]	Commodity credit loans forfeited	7b	12	Numeric	
[0240]	Taxable amount	7c	12	Numeric	
[0245]	Crop insurance proceeds amount	8a	12	Numeric	
[0250]	Taxable amount	8b	12	Numeric	
[0251]	@ Election to defer explain.		6	"STMBnn" or blank	
[0252]	Election to defer indicator	8c	1	Alphanumeric ("X" or Blank)	
[0255]	Deferred amount	8d	12	Numeric	
[0260]	Custom hire	9	12	Numeric	
[0270]	Income amount from tax credits/refunds	10	12	Numeric	
[0280]	Gross income amount	11	12	Numeric	
Part II ** Farm Expenses - Cash and Accrual Method **					
[0295]	Car and truck expense	12	12	Numeric	
[0300]	Chemicals expense	13	12	Numeric	
[0310]	Conservation expense	14	12	Numeric	
[0315]	Custom Hire expense	15	12	Numeric	
[0320]	Sect 179 expense	16	12	Numeric	
[0330]	Employee benefit	17	12	Numeric	
[0340]	Feed purchased expense	18	12	Numeric	
[0350]	Fertilizer & lime expense	19	12	Numeric	
[0360]	Freight & trucking expense	20	12	Numeric	
[0370]	Gas, fuel, oil expense	21	12	Numeric	
[0380]	Insurance expense	22	12	Numeric	
[0385]	@ Form 1098 Explanation		6	"STMBnn" or blank	
[0390]	Mortgage int/expense	23a	12	Numeric	
[0395]	@ Form 1098 Name/address		6	"STMBnn" or blank	
[0400]	Other interest expense	23b	12	Numeric	



SECTION 3 SCHEDULES					
-----					
Schedule F, page 1 (US)					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0410]	Labor hired expense	24	12	Numeric	
[0450]	Pension/profit sharing expense	25	12	Numeric	
[0460]	Machinery/equipment rent or lease expense	26a	12	Numeric	
[0465]	Other/land/animals rent or lease expense	26b	12	Numeric	
[0470]	Repairs/maintenance expense	27	12	Numeric	
[0480]	Seeds/plants purchased expense	28	12	Numeric	
[0490]	Storage warehousing expense	29	12	Numeric	
[0510]	Supplies purchased expense	30	12	Numeric	
[0520]	Taxes expense	31	12	Numeric	
[0530]	Utilities	32	12	Numeric	
[0540]	Veterinary fees/ medicine expense	33	12	Numeric	
[0550*]	Other expenses explanation 1	34a	20	Alphanumeric or "STMbnn"	
[0560]	Other expenses amount 1	34a	12	Numeric	
[0570]	Other expenses explanation 2	34b	20	Alphanumeric or "STMbnn"	
[0580]	Other expenses amount 2	34b	12	Numeric	
[0590]	Other expenses explanation 3	34c	20	Alphanumeric or "STMbnn"	
[0600]	Other expenses amount 3	34c	12	Numeric	
[0610]	Other expenses explanation 4	34d	20	Alphanumeric or "STMbnn"	
[0620]	Other expenses amount 4	34d	12	Numeric	
[0630]	Other expenses explanation 5	34e	20	Alphanumeric or "STMbnn"	
[0640]	Other expenses amount 5	34e	12	Numeric	
[0642]	Other expenses explanation 6	34f	20	Alphanumeric or "STMbnn"	
[0644]	Other expenses amount 6	34f	12	Numeric	
[0650]	Total expenses	35	12	Numeric	
[0675]	PAL indicator	36	3	Alphanumeric ("PAL" or Blank)	
[0680]	Net farm profit or loss	36	12	Numeric	
[0690]	All is at risk indicator	37a	1	Alphanumeric ("X" or Blank)	
[0700]	Some is not at risk indicator	37b	1	Alphanumeric ("X" or Blank)	
	Record terminus char.		1	Value "#"	

SECTION 3 SCHEDULES					
-----					
Schedule F, page 2 (US)					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbUSFbbbPG02b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000003]	
				9n = Primary SSN]	
<b>PartIII</b>	<b>** Farm Expenses - Accrual Method **</b>				
[0720]	Sales amount of livestock	38	12	Numeric	
[0730]	Total distributions from cooperatives	39a	12	Numeric	
[0735]	Taxable amount	39b	12	Numeric	
[0760]	Agricultural program payments	40a	12	Numeric	
[0770]	Taxable amount	40b	12	Numeric	
[0775]	@ Commodity credit loans explain		6	"STMbnn" or blank	
[0780]	Commodity credit loans amount	41a	12	Numeric	
[0790]	Commodity credit loans forfeited	41b	12	Numeric	
[0800]	Taxable amount	41c	12	Numeric	
[0810]	Crop insurance proceeds	42	12	Numeric	
[0820]	Custom hire income	43	12	Numeric	
[0830]	Other income credits/refunds	44	12	Numeric	
[0840]	Total income amount	45	12	Numeric	
[0850]	Inventory at beginning year	46	12	Numeric	
[0860]	Cost of products purchased	47	12	Numeric	
[0870]	Beginning inventory plus products purchased	48	12	Numeric	
[0880]	Inventory at end of year	49	12	Numeric	
[0890]	Cost of farm products sold	50	12	Numeric	
[0900]	Gross farm income	51	12	Numeric	
	Record terminus char.		1	Value "#"	

SECTION 3 SCHEDULES					
-----					
Schedule NTS-L-NR					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value "SCHbbbNTSLNRPG01b(9n)b(7n)" [7n = Schedule Occurrence Number 0000001 ] 9n = Primary SSN]	
[0010]	Total income	1	12	Numeric	
[0020]	Adjustments to income	2	12	Numeric	
[0030]	Adjusted 5.3% income	3	12	Numeric	
[0040]	Interest exemption used	4	12	Numeric	
[0050]	Sched B Line 35 Carry over	5	12	Numeric	
[0056]	Long term Cap gain income	6	12	Numeric	
[0062]	Additional Income / Loss	7	12	Numeric	
[0063]	Total Income (Lines 3 thru Line 7)	8	12	Numeric	
[0064]	Additional Adjustments to income	9	12	Numeric	
[0070]	Mass Adjusted Gross Income	10	12	Numeric	
[0080]	Qualified as No Tax Status	11	12	Numeric	
[0090]	NOT Qualified as NTS	12	12	Numeric	
[0100]	No Tax Status threshold	13	12	Numeric	
[0110]	Income for Ltd Inc. Credit	14	12	Numeric	
[0120]	Tax before adjustments	15	12	Numeric	
[0130]	Tax for Ltd. Inc. Credit	16	12	Numeric	
[0140]	Limited Income Credit	17	12	Numeric	
	Record terminus char.		1	Value "#"	

SECTION 3 SCHEDULES					
-----					
Schedule TDS					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
	Record ID		34	Value	
				"SCHbbbTDSbbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000020]	
				9n = Primary SSN]	
[0010]	Schedule / Form Name		10	Alphanumeric (eg. "SCH_X", "FRM_W-2" etc )	+
[0015]	Line Number		3	Alphanumeric (eg. 14F)	+
[0020]	Statement Number		2	Numeric	+
[0030]	Statement Line1		80	Alphanumeric	+
[0040]	Statement Line2		80	Alphanumeric	+
[0050]	Statement Line3		80	Alphanumeric	+
[0060]	Statement Line4		80	Alphanumeric	+
[0070]	Statement Line5		80	Alphanumeric	+
[0080]	Statement Line6		80	Alphanumeric	+
[0090]	Statement Line7		80	Alphanumeric	+
[0100]	Statement Line8		80	Alphanumeric	+
[0110]	Statement Line9		80	Alphanumeric	+
[0120]	Statement Line10		80	Alphanumeric	+
[0130]	Statement Line11		80	Alphanumeric	+
[0140]	Statement Line12		80	Alphanumeric	+
[0150]	Statement Line13		80	Alphanumeric	+
[0160]	Statement Line14		80	Alphanumeric	+
[0170]	Statement Line15		80	Alphanumeric	+
	Record terminus char.		1	Value "#"	

SECTION 4 FORMS					
-----					
Form Record Identification					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
Note:	Do not bracket Field Numbers for Form Record ID fields				
	Byte count		4	"nnnn" for variable	
	Start of record sentinel		4	*****	
[0000]	Record ID		6	Alphanumeric (Value "FRMbbb")	
[0001]	Form Number		6	Alphanumeric (left-justified)	
[0002]	Page Number		5	Alphanumeric (Value "PGnnb", nn = 01 to 04)	
[0003]	Primary Social Security Number		9	Numeric	
[0004]	Filler		1	Blank	
[0005]	Form Occurrence Number		7	Numeric (Number limited to the maximum number of forms allowed)	
	Form Total		42		

SECTION 4 FORMS					
-----					
Form W-2					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		34	Value	
				"FRMbbbW-2bbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000050]	
				9n = Primary SSN]	
[0010]	Corrected W-2		1	Blank (IRS Use Only)	
[0020]	Control Number	a	14	Alphanumeric or Blank	
[0030]	Void Ind		1	Alphanumeric ("X" or Blank)	
[0040]	Employer Identification Number	b	9	Alphanumeric	
				Alphanumeric (First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are Alpha, Numeric, hyphen, ampersand, spaces may be present only as last two positions.)	
[0045]	Employer Name Control	c	4		
				Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ( )	
[0050]	Employer Name	c	35		
				Alphanumeric, in care of addressee or address continuation. Allowable special characters are hyphen, space, ampersand, slash and percent (%).	
[0055]	Employer Name Line 2	c	35		

SECTION 4 FORMS					
-----					
Form W-2					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0060]	Employer Address	c	35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and literal "NONE"	
[0070]	Employer City	c	22	Alphanumeric.Allowable special character is ace	
[0073]	Employer State or period	c	2	Alphanumeric.(Standard Postal State Abbreviations) or period.	
[0075]	Employer Zip	c	12	Alphanumeric.(Left-justified)	
[0080]	Employee SSN	d	9	Alphanumeric. (W-2 Social Security Number)	
[0090]	Employee Name	e	35	Alphanumeric. Allowable special characters are; hyphen (-) and blank ( )	
[0100]	Employee Address	f	35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and blank ( ).E1376	
[0105]	Employee Address [continuation]	f	35	Alphanumeric	
[0110]	Employee City	f	22	Alphanumeric.Allowable special character is space	
[0113]	Employee State	f	2	Alphanumeric.(Standard Postal State Abbreviations)	
[0115]	Employee Zip	f	12	Alphanumeric.(Left-justified)	
[0120]	Wages	1	12	Numeric	
[0130]	Withholding	2	12	Numeric	
[0140]	Social Security Wages	3	12	Numeric	
[0150]	Social Security Tax	4	12	Numeric	
[0160]	Medicare Wages and Tips	5	12	Numeric	

SECTION 4 FORMS					
-----					
Form W-2					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0170]	Medicare Tax Withheld	6	12	Numeric	
[0180]	Social Security Tips	7	12	Numeric	
[0190]	Allocated Tips	8	12	Numeric	
[0200]	Advanced EIC Payment	9	12	Numeric	
[0210]	Dependent Care Benefits	10	12	Numeric	
[0220]	Nonqualified Plans	11	12	Numeric	
[0242]	Employer's Use Code 1	12a	6	Alphanumeric or "STMbnn"	
[0244]	Year 1 [for Prior year use RRA contr.]	12a	2	Numeric [YY] or blank	
[0246]	Employer's Use Amount 1	12a	12	Numeric	
[0252]	Employer's Use Code 2	12b	6	Alphanumeric	
[0254]	Year 2 [for Prior year use RRA contr.]	12b	2	Numeric [YY] or blank	
[0256]	Employer's Use Amount 2	12b	12	Numeric	
[0257]	Employer's Use Code 3	12c	6	Alphanumeric	
[0258]	Year 3 [for Prior year use RRA contr.]	12c	2	Numeric [YY] or blank	
[0259]	Employer's Use Amount 3	12c	12	Numeric	
[0260]	Employer's Use Code 4	12d	6	Alphanumeric	
[0261]	Year 4 [for Prior year use RRA contr.]	12d	2	Numeric [YY] or blank	
[0262]	Employer's Use Amount 4	12d	12	Numeric	
[0265]	Statutory Employee Indicator	13	1	Alphanumeric ("X" or Blank)	
[0267]	Retirement Plan Indicator	13	1	Alphanumeric ("X" or Blank)	
[0269]	Third Party Sick Pay Indicator	13	1	Alphanumeric ("X" or Blank)	
[0270]	Other Deducts/Benefits Type 1	14	8	Alphanumeric or "STMbnn"	
[0272]	Other Deducts/Benefits Amt 1	14	12	Numeric	
[0280]	Other Deducts/Benefits Type 2	14	8	'See 1st Occ'	
[0282]	Other Deducts/Benefits Amt 2	14	12	'See 1st Occ'	
[0290]	Other Deducts/Benefits Type 3	14	8	'See 1st Occ'	
[0292]	Other Deducts/Benefits Amt 3	14	12	'See 1st Occ'	
[0300]	Other Deducts/Benefits Type 4	14	8	'See 1st Occ'	
[0302]	Other Deducts/Benefits Amt 4	14	12	'See 1st Occ'	



SECTION 4 FORMS					
-----					
Form W-2					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0370]	State Name 1	15	2	Alphanumeric.(Standard Postal State Abbreviations)	
[0380]	Employer's State ID Number 1	15	16	Alphanumeric or Blank	
[0390]	State Wages 1	16	12	Numeric	
[0400]	State Income Tax 1	17	12	Numeric	
[0405]	Local Wages/Tips 1	18	12	Numeric	
[0407]	Local Income Tax 1	19	12	Numeric	
[0410]	Name of Locality 1	20	9	Alphanumeric	
[0440]	State Name 2	15	2	Alphanumeric.(Standard Postal State Abbreviations)	
[0450]	Employer's State ID Number 2	15	16	Alphanumeric or Blank	
[0460]	State Wages 2	16	12	Numeric	
[0470]	State Income Tax 2	17	12	Numeric	
[0475]	Local Wages/Tips 2	18	12	Numeric	
[0477]	Local Income Tax 2	19	12	Numeric	
[0480]	Name of Locality 2	20	9	Alphanumeric	
[0490]	State Name 3	15	2	Alphanumeric.(Standard Postal State Abbreviations)	
[0500]	Employer's State ID Number 3	15	16	Alphanumeric or Blank	
[0515]	State Wages 3	16	12	Numeric	
[0520]	State Income Tax 3	17	12	Numeric	
[0525]	Local Wages/Tips 3	18	12	Numeric	
[0527]	Local Income Tax 3	19	12	Numeric	
[0530]	Name of Locality 3	20	9	Alphanumeric	

SECTION 4 FORMS					
-----					
Form W-2					
Field		Form			Elf
Num.	Identification	Re f.	Length	Description	Indicator
.....	.....	.....	.....	.....	.....
[0540]	State Name 4	15	2	Alphanumeric.(Standard Postal State Abbreviations)	
[0550]	Employer's State ID Number 4	15	16	Alphanumeric or Blank	
[0560]	State Wages 4	16	12	Numeric	
[0570]	State Income Tax 4	17	12	Numeric	
[0575]	Local Wages/Tips 4	18	12	Numeric	
[0577]	Local Income Tax 4	19	12	Numeric	
[0580]	Name of Locality 4	20	9	Alphanumeric	
[0590]	W-2 Indicator		1	Alphanumeric ("N" non-standard (for altered, typed, or handwritten forms) OR "S" standard W-2 )	
	Record Terminus Character		1	Value "#"	

SECTION 4 FORMS					
-----					
Form W-2G					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		34	Value	
				"FRMbbbW-2GbbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000030]	
				9n = Primary SSN]	
[0015]	Payer Name Control		4	Alphanumeric (First 4 significant characters of employer's name, no leading or embedded spaces. Allowable characters are alpha, numeric, hyphen, ampersand. Spaces may only be present as last two positions.)	
[0020]	Payer Name		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ( )	
[0021]	Payer Name Line 2		35	Alphanumeric, in care of addressee or addr. continuation. Allowable chars. are ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ( )	
[0022]	Payer's Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"	

SECTION 4 FORMS					
-----					
Form W-2G					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
[0023]	Payer City		22	Alphanumeric.Allowable special character is space	
[0024]	Payer State		2	Alphanumeric.(Standard Postal State Abbreviations) or period.	
[0025]	Payer Zip		12	Alphanumeric.(Left-justified)	
[0026]	Payer Identification Number		9	Alphanumeric	
[0030]	Payer Telephone Number		10	Alphanumeric	
[0040]	Gross Winning's, etc	1	12	Numeric	
[0050]	Withholding	2	12	Numeric	
[0080]	Type of wager	3	13	Alphanumeric	
[0090]	Date Won	4	8	Date (CCYYMMDD)	
[0100]	Transaction	5	13	Alphanumeric	
[0105]	Race	6	13	Alphanumeric	
[0120]	Winnings from Identical Wagers	7	12	Numeric	
[0130]	Cashier	8	13	Alphanumeric	
[0140]	Winner's Name		35	Alphanumeric. Allowable special character is: hyphen (-)	
[0142]	Winner's Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"	
[0143]	Winner's Address Continuation		35	Alphanumeric	
[0144]	Winner's City		22	Alphanumeric.Allowable special character is space	
[0146]	Winner's State		2	Alphanumeric.(Standard Postal State Abbreviations)	
[0148]	Winner's Zip		12	Alphanumeric.(Left-justified)	
[0150]	SSN	9	9	Alphanumeric.(W-2G Social Security Number)	
[0160]	Window	10	13	Alphanumeric	

SECTION 4 FORMS					
-----					
Form W-2G					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
[0180]	First I.D.	11	13	Alphanumeric	
[0190]	Second I.D.	12	13	Alphanumeric	
[0200]	State Name	13	2	Alphanumeric.(Standard Postal State Abbreviations)	
[0201]	Payers State ID	13	16	Alphanumeric	
[0210]	State Income Tax Withheld	14	12	Numeric	
[0220]	W-2G Indicator		1	Alphanumeric (IRS Use Only)	
	Record Terminus Character		1	Value "#"	

SECTION 4 FORMS					
-----					
Form 1099-R					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		34	Value	
				"FRMbbb1099RbPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001 - 0000020]	
				9n = Primary SSN]	
[0010]	Corrected Box		1	Alphanumeric ("X" or Blank)	
[0015]	Payer Name Control		4	Alphanumeric (First 4 significant characters of employer's name, no leading or embedded spaces. Allowable characters areAlpha,Numeric, hyphen, ampersand. Spaces may only be present as last two positions.)	
[0020]	Payer Name		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ( )	
[0025]	Payer Name Line 2	c	35	Alphanumeric, in care of addressee or address continuation. Allowable special characters are hyphen, space, ampersand, slash and percent (%).	
[0030]	Payer Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), percent (%), and Literal "NONE"	

SECTION 4 FORMS					
-----					
Form 1099-R					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0040]	Payer City		22	Alphanumeric. Allowable special character is space	
[0042]	Payer State		2	Alphanumeric (Standard Postal State Abbreviations) or period.	
[0044]	Payer Zip		12	Alphanumeric. (Left-justified)	
[0050]	Payer Identification Number		9	Alphanumeric	
[0060]	SSN		9	Alphanumeric	
[0070]	Recipient's Name		35	Alphanumeric. Allowable special characters is: hyphen (-)	
[0080]	Recipient's Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), percent (%), and Literal "NONE"	
[0085]	Recipient's Address Continuation		35	Alphanumeric	
[0090]	Recipient's City		22	Alphanumeric. Allowable special character is space	
[0092]	Recipient's State		2	Alphanumeric. (Standard Postal State Abbreviations)	
[0094]	Recipient's Zip		12	Alphanumeric. (Left-justified)	
[0100]	Account Number		30	Alphanumeric or Blank	
[0110]	Gross Distribution	1	12	Numeric	
[0120]	Taxable Amount	2a	12	Numeric	
[0130]	Tax Amount Not Determined Ind	2b	1	Alphanumeric ("X" or Blank)	
[0140]	Total Distribution Ind	2b	1	Alphanumeric ("X" or Blank)	
[0150]	Taxable Amount for Capital Gain	3	12	Numeric	
[0160]	Withholding	4	12	Numeric	
[0170]	Employee Insurance Contribution	5	12	Numeric	
[0180]	Unrealized Securities Appreciation	6	12	Numeric	
[0190]	Distribution Code	7	2	Alphanumeric or Blank	

SECTION 4 FORMS					
-----					
Form 1099-R					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
[0200]	IRA/SEP Ind	7	1	Alphanumeric ("X" or Blank)	
[0210]	Other Distribution	8	12	Numeric	
[0220]	Recipient's Other Distribution Percentage	8	6	Ratio	
[0230]	Recipient's Total Distribution Percentage	9a	6	Ratio	
[0231]	Total Employees Cont.	9b	12	Numeric	
[0240]	State Income Tax W/Held	10(1)	12	Numeric	
[0246]	State/Payers state name	11(1)	2	Alphanumeric	
[0250]	Payer State I.D. No.	11(1)	16	Alphanumeric	
[0255]	State Distribution	12(1)	12	Numeric	
[0260]	Local Income Tax W/Held	13(1)	12	Numeric	
[0270]	Name of Locality	14(1)	9	Alphanumeric	
[0275]	Local Distribution	15(1)	12	Numeric	
[0280]	State Income Tax W/Held - 2	10(2)	12	Numeric	
[0286]	State payers State Name	11(2)	2	Alphanumeric	
[0290]	Payer State I.D. - 2	11(2)	16	Alphanumeric	
[0300]	State Distribution - 2	12(2)	12	Numeric	
[0310]	Local Income Tax W/Held - 2	13(2)	12	Numeric	
[0320]	Name of Locality - 2	14(2)	9	Alphanumeric	
[0330]	Local Distribution - 2	15(2)	12	Numeric	
[0340]	1099-R Indicator		1	Alphanumeric (IRS Use Only)	
	Record Terminus Character		1	Value "#"	



SECTION 4 FORMS					
-----					
Form M-2210					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		34	Value	
				"FRMbbbM2210bPG01b(9n)b(7n)"	
				[7n = Schedule Occurrence Number 0000001]	
				9n = Primary SSN]	
[0010]	Taxpayer name		35	Alphanumeric	
[0020]	Taxpayer SSN or FID		9	Alphanumeric	
	Exceptions to the underpayment penalty				
[0030]	Tax after credit & withholding less than \$200		1	Alphanumeric ("X" or Blank)	
[0040]	Farmer or fisherman filing and paying before March		1	Alphanumeric ("X" or Blank)	
[0050]	MA Res. for 12 mths & not liable for taxes		1	Alphanumeric ("X" or Blank)	
[0060]	Est. Pymt & withholding equal or exceed		1	Alphanumeric ("X" or Blank)	
	Part 1: Required annual payment				
[0070]	2006 Tax	1	12	Numeric	
[0080]	Total credits	2	12	Numeric	
[0090]	Balance	3	12	Numeric	
[0100]	80% or 66 2/3% of item 3	4	12	Numeric	
[0110]	2005 Tax liability after credits	5	12	Numeric	
[0120]	Smaller of item 4 or item 5	6	12	Numeric	

SECTION 4 FORMS					
-----					
Form M-2210					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
	Part 2: Figuring your underpayment				
[0130]	Payment installment - April	7a	12	Numeric	
[0140]	Payment installment - June	7b	12	Numeric	
[0150]	Payment installment - Sept	7c	12	Numeric	
[0160]	Payment installment - Jan	7d	12	Numeric	
[0170]	Taxes paid & withheld April	8a	12	Numeric	
[0180]	Taxes paid & withheld June	8b	12	Numeric	
[0190]	Taxes paid & withheld Sept	8c	12	Numeric	
[0200]	Taxes paid & withheld Jan	8d	12	Numeric	
[0210]	Overpayment prev install Jun	9b	12	Numeric	
[0220]	Overpayment prev install Sep	9c	12	Numeric	
[0230]	Overpayment prev install Jan	9d	12	Numeric	
[0240]	Total - April	10a	12	Numeric	
[0250]	Total - June	10b	12	Numeric	
[0260]	Total - Sept	10c	12	Numeric	
[0270]	Total - Jan	10d	12	Numeric	
[0280]	Overpayment - April	11a	12	Numeric	
[0290]	Overpayment - June	11b	12	Numeric	
[0300]	Overpayment - Sept	11c	12	Numeric	
[0310]	Overpayment - Jan	11d	12	Numeric	
[0320]	Underpayment - April	12a	12	Numeric	
[0330]	Underpayment - June	12b	12	Numeric	
[0340]	Underpayment - Sept	12c	12	Numeric	
[0350]	Underpayment - Jan	12d	12	Numeric	
	Part 3: Figuring your underpayment penalty				
[0355]	Optional Statement For Part3 Calculation		6	Alphanumeric or "STMbnn"	
[0360]	Date you paid	13a	8	Date (CCYYMMDD)	
[0370]	Date you paid	13b	8	Date (CCYYMMDD)	
[0380]	Date you paid	13c	8	Date (CCYYMMDD)	
[0390]	Date you paid	13d	8	Date (CCYYMMDD)	

SECTION 4 FORMS					
-----					
Form M-2210					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
[0400]	Days from install due date	14a	12	Numeric	
[0410]	Days from install due date	14b	12	Numeric	
[0420]	Days from install due date	14c	12	Numeric	
[0430]	Days from install due date	14d	12	Numeric	
[0432]	Days after Apr15-06 & before Jul01-06	15a	12	Numeric	
[0434]	Days after Apr15-06 & before Jul01-06	15b	12	Numeric	
[0436]	Days after Apr15-06 & before Jul01-06	15c	12	Numeric	
[0438]	Days after Apr15-06 & before Jul01-06	15d	12	Numeric	
[0452]	Days after Jun30-06 & before Oct01-06	16a	12	Numeric	
[0454]	Days after Jun30-06 & before Oct01-06	16b	12	Numeric	
[0456]	Days after Jun30-06 & before Oct01-06	16c	12	Numeric	
[0458]	Days after Jun30-06 & before Oct01-06	16d	12	Numeric	
[0482]	Days after Sep30-06 & before Jan01-07	17a	12	Numeric	
[0484]	Days after Sep30-06 & before Jan01-07	17b	12	Numeric	
[0486]	Days after Sep30-06 & before Jan01-07	17c	12	Numeric	
[0488]	Days after Sep30-06 & before Jan01-07	17d	12	Numeric	
[0492]	Days after Dec31-06 & before Apr16-07	18a	12	Numeric	
[0494]	Days after Dec31-06 & before Apr16-07	18b	12	Numeric	
[0496]	Days after Dec31-06 & before Apr16-07	18c	12	Numeric	
[0498]	Days after Dec31-06 & before Apr16-07	18d	12	Numeric	
[0502]	6% of Underpymt based on Line15 Apr	19a	12	Numeric	
[0504]	6% of Underpymt based on Line15 Jun	19b	12	Numeric	
[0506]	6% of Underpymt based on Line15 Sep	19c	12	Numeric	
[0508]	6% of Underpymt based on Line15 Jan	19d	12	Numeric	
[0512]	5% of Underpymt based on Line16 Apr	20a	12	Numeric	
[0514]	5% of Underpymt based on Line16 Jun	20b	12	Numeric	
[0516]	5% of Underpymt based on Line16 Sep	20c	12	Numeric	
[0518]	5% of Underpymt based on Line16 Jan	20d	12	Numeric	

SECTION 4 FORMS					
-----					
Form M-2210					
Field		Form			Elf
Num.	Identification	Re f.	Length	Description	Indicator
.....	.....	.....	.....	.....	.....
[0522]	6% of Underpymt based on Line17 Apr	21a	12	Numeric	
[0524]	6% of Underpymt based on Line17 Jun	21b	12	Numeric	
[0526]	6% of Underpymt based on Line17 Sep	21c	12	Numeric	
[0528]	6% of Underpymt based on Line17 Jan	21d	12	Numeric	
[0532]	6% of Underpymt based on Line18 Apr	22a	12	Numeric	
[0534]	6% of Underpymt based on Line18 Jun	22b	12	Numeric	
[0536]	6% of Underpymt based on Line18 Sep	22c	12	Numeric	
[0538]	6% of Underpymt based on Line18 Jan	22d	12	Numeric	
[0560]	Total penalty due	23	12	Numeric	
	Record Terminus Character		1	Value "#"	

SECTION 4 FORMS					
-----					
Form M-4868					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
	Byte Count		4	"nnnn" for variable	
	Start of Record Sentinel		4	Value "*****"	
	Record ID		76	Value	
				"RETbbbM4868bPG01b (9n)bCCYYMMb[0007](16n)[0008](14n )"	
				(9n) = Primary SSN	
				(16n) = Return Sequence Num	
				(14n) = Declaration Control Num	
[0010]	Taxpayer SSN		9	Alphanumeric	
[0011]	Taxpayer name (first)		16	Alphanumeric	
[0012]	Taxpayer Middle Initial		1	Alphanumeric	
[0013]	Taxpayer name (last)		20	Alphanumeric	
[0014]	Address		24	Alphanumeric	
[0015]	City/Town		24	Alphanumeric	
[0016]	State		2	Alphanumeric	
[0017]	Zip		9	Alphanumeric	
[0020]	Spouse SSN		9	Alphanumeric	
[0021]	Spouse's name (first)		16	Alphanumeric	
[0022]	Spouse Middle Initial		1	Alphanumeric	
[0023]	Spouse's name (last)		20	Alphanumeric	
[0030]	Period End Date		8	Alphanumeric Value "20061231".	
[0040]	EFW - Payment Amount Enclosed		12	Numeric	
[0045]	EFW - Account Type- Checking		1	Alphanumeric ("X" or Blank)	
[0050]	EFW - Account Type - Savings		1	Alphanumeric ("X" or Blank)	
[0060]	EFW - Routing Number		9	Alphanumeric	
[0070]	EFW - Account Number		17	Alphanumeric	
[0080]	EFW - Settlement Date		8	Date (CCYYMMDD)	

SECTION 4 FORMS					
-----					
Form M-4868					
Field		Form			Elf
Num.	Identification	Re f.	Length	Description	Indicator
.....	.....	.....	.....	.....	.....
[0090]	Paid preparer's name / signature		35	Alphanumeric	
[0100]	Paid preparer's SSN / PTIN		9	Alphanumeric	
[0110]	Paid preparer's E.I. number		9	Alphanumeric	
[0120]	Date prepared		8	Date (CCYYMMDD)	
	Record terminus character		1	Value "#"	

SECTION 5 : STATEMENT & SUMMARY					
-----					
Statement Record					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
Note:	Do not bracket Field Numbers for Statement Record fields.				
	Byte Count		4	"nnnn" for Variable	
	Start of record sentinel		4	Value "*****"	
[0000]	Record ID		6	Alphanumeric (Value "STMbnn" nn=01-99)	
[0001]	Reserved		6	Blank	
[0002]	Page number		5	Alphanumeric (Value "PGnnb" nn = 01-02)	
[0003]	SSN [taxpayer Identification Number]		9	Numeric	
[0004]	Filler		1	Blank	
[0005]	Line number		5	Alphanumeric (Value "LNnnb", nn = 01-99)	
[0006]	Filler		2	Blank	
[0010]	Statement data		80	Alphanumeric (Statement title if "LN01"; column titles or blank if "LN02"; otherwise, left-justified field(s) from form or schedule)	
	Record terminus character		1	Value "#"	
	REC LENGTH		123		

SECTION 5 : STATEMENT & SUMMARY					
-----					
Summary Record					
Field Num. .....	Identification .....	Form Re f. .....	Length .....	Description .....	Elf Indicator .....
Note: Do not bracket Field Numbers for Summary Record fields					
	Byte Count		4	Variable format "nnnn"	
	Start of record sentinel		4	Value "*****"	
[0000]	Record ID		6	Value "SUMbbb"	
[0001]	Filler		11	Blank	
[0002]	SSN [taxpayer identification number]		9	Numeric (Primary Taxpayer's SSN if married filing on joint return)	
[0003]	Filler		8	Blank	
[0010]	Electronic Return Originator Name		35	Alphanumeric	
[0020]	EFIN of Originator [ERO]		6	Numeric	
[0030]	Intermediate service provider EFIN/SBIN		6	Alphanumeric or blank	
[0035]	Imperfect Return Electronic Indicator		1	Alphanumeric (value "X" or blank)	
[0040]	Number of logical records in tax return (including Summary)		6	Numeric [max=009999]	
[0050]	Number of Form W-2 records		2	Numeric (00-50)	
[0055]	Number of Form W-2C records		1	IRS USE ONLY	
[0060]	Number of Form W-2G records		2	Numeric (00-30)	
[0063]	Number of Form W-2GU records		2	IRS USE ONLY	
[0070]	Number of Form 1099-R records		2	Numeric (00-10)	
[0075]	Number of FEC records		2	IRS USE ONLY	
[0080]	Number of Schedule Records		3	Numeric (000-099) (Occurrences of "SCHb")	
[0090]	Number of Form Records		4	Numeric (0000-0999) (Occurrences of "FRMb")	
[0100]	Number of Statement Record Lines		5	Numeric (00000-00999) (Occurrences of "LN")	
[0105]	Reserved		1	IRS USE ONLY (Blanks)	
[0110]	Reserved		2	IRS USE ONLY (Blanks)	



SECTION 5 : STATEMENT & SUMMARY					
-----					
Summary Record					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
[0120]	Reserved		2	IRS USE ONLY (Blanks)	
[0130]	Reserved		2	IRS USE ONLY (Blanks)	
[0133]	Reserved		5	IRS USE ONLY (Blanks)	
[0135]	Reserved		5	IRS USE ONLY (Blanks)	
[0140]	Reserved		1	IRS USE ONLY (Blanks)	
[0150]	Paper Document Indicator 1		1	IRS USE ONLY (Blanks)	
[0153]	Paper Document Indicator 2		1	IRS USE ONLY (Blanks)	+
[0156]	Paper Document Indicator 3		1	IRS USE ONLY (Blanks)	+
[0159]	Paper Document Indicator 4		1	IRS USE ONLY (Blanks)	+
[0160]					--
[0162]	Paper Document Indicator 5		1	IRS USE ONLY (Blanks)	+
[0165]	Paper Document Indicator 6		1	IRS USE ONLY (Blanks)	+
[0168]	Paper Document Indicator 7		1	IRS USE ONLY (Blanks)	
[0170]					--
[0171]	Paper Document Indicator 8		1	IRS USE ONLY (Blanks)	+
[0174]	Paper Document Indicator 9		1	IRS USE ONLY (Blanks)	
[0177]	Paper Document Indicator 10		1	IRS USE ONLY (Blanks)	
[0180]					--
[0181]	Paper Document Indicator 11		1	IRS USE ONLY (Blanks)	+
[0184]	Reserved		1	IRS USE ONLY (Blanks)	+
[0185]					--
[0186]	Reserved		1	IRS USE ONLY (Blanks)	+
[0188]	Reserved		1	IRS USE ONLY (Blanks)	
[0189]					--
[0190]	Reserved		39	IRS USE ONLY (Blanks)	
[0195]	Reserved		50	IRS USE ONLY (Blanks)	
[0200]	Reserved		8	IRS USE ONLY (Blanks)	
[0210]	Reserved		6	IRS USE ONLY (Blanks)	
[0215]	Reserved		2	IRS USE ONLY (Blanks)	
[0217]	Reserved		9	IRS USE ONLY (Blanks)	

SECTION 5 : STATEMENT & SUMMARY					
-----					
Summary Record					
Field		Form			
Num.	Identification	Re f.	Length	Description	Elf
.....	.....	.....	.....	.....	Indicator
[0219]	Reserved		17	IRS USE ONLY (Blanks)	
[0220]	Reserved		1	IRS USE ONLY (Blanks)	
[0230]	Software I.D. Number		8	IRS USE ONLY (Blanks)	
[0240]	Software Version Identifier		15	IRS USE ONLY (Blanks)	
[0250]	State abbreviation		2	IRS USE ONLY (Blanks)	
[0260]	Electronic Postmark Date		8	IRS USE ONLY (Blanks)	
[0270]	Electronic Postmark Time		4	IRS USE ONLY (Blanks)	
[0280]	Electronic Postmark Time Zone		1	IRS USE ONLY (Blanks)	
[0285]	Consortium Return Code		1	IRS USE ONLY (Blanks)	
	Record terminus character		1	Value "#"	
	REC LENGTH		323		

SECTION 6 ACK RECORDS					
-----					
ACK KEY Record					
Field Num.	Identification	Form Re f.	Length	Description	Elf Indicator
.....	.....	.....	.....	.....	.....
Note: Do not bracket Field Numbers for ACK Record fields.					
	Byte Count		4	"0120"	
	Start of Record Sentinel		4	Value "*****"	
[0000]	Record ID		6	Value "ACKbbb"	
[0005]	IP Address Code		1	Blank or Zeroes	+
[0010]					--
[0015]	Non-Compliant Indicator		1	Blank or Zeroes	+
[0020]	Taxpayer Identification Number		9	N (Primary SSN)	
[0030]	Return Sequence Number		16	Numeric ETIN(5), Transmitter's Use Code(2), Julian Day(3), Trans Seq Num(2), Seq Num for Return(4)	
[0040]	Expected Refund or Balance Due		12	Refund or Balance Due from Applicable Return	
[0050]	Acceptance Code		1	"A" = Accepted, "R" = Rejected, "D" = Duplicated Return, "T" = Transmission Rejected	
[0060]	Duplicate Code		3	Blank or Zeroes	
[0065]	Self-Select PIN Presence Indicator		1	Blank or Zeroes	
[0070]	EFT Code		1	Blank or Zeroes	
[0080]	Date Accepted		8	DT Format = YYYYMMDD	
[0090]	Return DCN		14	Numeric	
[0100]	Number of Error Records		2	Numeric Range 00-96	
[0110]	Fouo Ret Seq Num		12	Blank or Zeroes	
[0111]					--
[0112]	State DD Ind		1	Blank or Zeroes	
[0115]	Payment Acknowledgement Literal		15	Blank or Zeroes	

SECTION 6 ACK RECORDS					
-----					
ACK KEY Record					
Field		Form			Elf
Num.	Identification	Re f.	Length	Description	Indicator
.....	.....	.....	.....	.....	.....
[0117]	Date of Birth Validity Code		1	Blank or Zeroes	
[0118]	Filler		2	Blank or Zeroes	
[0119]	Station-Only Code		2	Blank or Zeroes	
[0120]	Debt Code		1	Blank or Zeroes	
[0130]	State Packet Code		2	Blank or Zeroes	
	Record Terminus Character		1	Value "#"	

SECTION 6 ACK RECORDS					
-----					
ACK ERROR Record					
Field		Form			
Num.	Identification	Re f.	Length	Description	Elf
.....	.....	.....	.....	.....	.....
Note: Do not bracket Field Numbers for ACK Record fields.					
	Byte Count		4	"0120"	
	Start of Record Sentinel		4	Value "*****"	
[0000]	Record ID		6	Value "ACKRbb"	
[0010]	Taxpayer Identification Number		9	N (Primary SSN) (Must match ACK Key Record)	
[0020]	Reserved		7	Blank	
[0030]	Error Record Seq. Num.		2	Numeric, (01-96)	
[0040]	Error Form Record ID		6	AN	
[0050]	Error Form Record Type		6	AN	
[0060]	Error Form Page Number		5	AN	
[0070]	Error Form Occurrence		7	Numeric(000001-000050)	
[0080]	Error Field Sequence Number		4	Numeric	
[0090]	Error Reject Code		4	Numeric (Refer to MA Error Codes Document)	
[0100]	Filler		55	Blank	
	Record Terminus Character		1	Value "#"	

SECTION 6 ACK RECORDS					
-----					
ACK RECAP Record					
Field	Identification	Form	Length	Description	Elf
Num.		Re f.			Indicator
.....	.....	.....	.....	.....	.....
Note:	Do not bracket Field Numbers for ACK Record fields.				
	Byte Count		4	"0120"	
	Start of Record Sentinel		4	Value "*****"	
[0000]	Record ID		6	"RECAPb"	
[0010]	Filler		8	Blank	
[0020]	Total EFT Count		6	Numeric	
[0030]	Total Return Count		6	Numeric, Range = (000001-999999)	
[0040]	Electronic Transmitter Identification Number (ETIN)		7	Numeric (includes Transmitter's Use Code)	
[0050]	Julian Day of Transmission		3	Numeric (Must be the same as on the TRANA record)	
[0060]	Transmission Sequence		2	Numeric	
[0070]	Total Accepted Returns		6	Numeric	
[0080]	Total Duplicated Returns		6	Numeric	
[0090]	Total Rejected Returns		6	Numeric	
[0100]	Total Duplicated EFT		6	IRS USE ONLY / Zeroes	
[0110]	IRS Computed EFT Count		6	IRS USE ONLY / Zeroes	
[0120]	Computed Return Count		6	IRS USE ONLY / Zeroes	
[0130]	State-Only Return Count		6	IRS USE ONLY / Zeroes	
[0135]	Accepted State-Only Returns		6	IRS USE ONLY / Zeroes	
[0137]	Filler		5	Blank	
[0140]	Acknowledgment File Name		20	AN	
	Record Terminus Character		1	Value "#"	

Appendices					
-----					
Appendix-1 How to Interpret ELF Indicator ?					
S-No	Elf Indicator Type			Description	
.....	.....			.....	
1	"   "			The Field has changed from last year. The change can be in the Form Reference of the field (if it moved to some other location on same income tax form and page) OR in the Size of the field OR in the Description of the field.	
2	" --  "			The Field is not in use from this year on this income tax form and page. The field might have been totally deleted or it might have moved to another page.	
3	" +  "			The Field has been introduced from this year on this income tax form and page.	
4	Spaces or Null			The Field has not changed since last year.	

Change Log				
-----				
Changes Made Between Versions				
Major Changes made in 2006 doc vis a vis 2005 doc.				
S-No	Change Description			
.....	.....			
A	Updated			
a.01	Following updates made to the record "Tax Return Record Identification Page1"			
	Tax period [Seq 0005] changed from 200512 to 200612			
	Year Digit of DCN [Seq 0008] was changed from 5 to 6			
a.02	Following updates made to the record "Form1, Page1"			
	Personal Exemption Threshold [SEQ 0180] Changed .			
	Seq Number of the field "Total Other Income" changed from 0510 to 0515. This is the total Income from Sch-X.			
	Seq Number of the field "Total Deductions" changed from 0850 to 0615. This is the total ded. from Sch-Y.			
a.03	Following updates made to the record "Form1, Page2"			
	Seq Number of the field "Credit Recapture Amount" changed from 1005 to 1009.			
	Seq Number of the field "Total Credits From Sch-Z" changed from 1130 to 1040.			
a.04	Following updates made to the record "Form1-NR, Page1"			
	Personal Exemption Threshold [SEQ 0260] Changed .			
a.05	Following updates made to the record "Form1-NR, Page2"			
	Seq Number of the field "Total Other Income" changed from 0590 to 0595. This is the total Income from Sch-X.			
	Seq Number of the field "Total Deductions" changed from 1190 to 1195. This is the total ded. from Sch-Y.			
a.06	Following updates made to the record "Form1-NR, Page3"			
	Seq Number of the field "Credit Recapture Amount" changed from 1346 to 1349.			
	Seq Number of the field "Total Credits (Part-1)" changed from 1439 to 1380.			
	Seq Number of the field "Total Credits (Part-2)" changed from 1460 to 1390.			



Change Log				
-----				
Changes Made Between Versions				
Major Changes made in 2006 doc vis a vis 2005 doc.				
S-No	Change Description			
.....	.....			
A	Updated			
a.07	Following updates made to the record "Schedule CB"			
	[SEQ 0020]: "Assessed value of Principal Residence" Threshold Changed .			
	[SEQ 0120]: Line12 Thresholds Changed .			
	[SEQ 0200]: Line20 Threshold Changed .			
	[SEQ 0230]: Line24 Threshold Changed .			
a.08	Following updates made to the record "Form W-2"			
	[SEQ 0380]: Size of the field "Employer State ID Number-1" increased from 14 to 16 (in sync with IRS).			
	[SEQ 0450]: Size of the field "Employer State ID Number-2" increased from 14 to 16 (in sync with IRS).			
	[SEQ 0500]: Size of the field "Employer State ID Number-3" increased from 14 to 16 (in sync with IRS).			
	[SEQ 0550]: Size of the field "Employer State ID Number-4" increased from 14 to 16 (in sync with IRS).			
a.09	Following updates made to the record "Form W-2G"			
	[SEQ 0201]: Size of the field "Payers State ID" increased from 14 to 16 (in sync with IRS).			
a.10	Following updates made to the record "Form 1099-R"			
	[SEQ 0250]: Size of the field "Payers State ID-1" increased from 14 to 16 (in sync with IRS).			
	[SEQ 0290]: Size of the field "Payers State ID-2" increased from 14 to 16 (in sync with IRS).			
a.11	Following updates made to the record "Form M-4868"			
	[SEQ 0030]: Value of field "Period End Date" changed from 20051231 to 20061231.			
a.12	Following updates made to the record "Summary Record"			
	Multiple changes made (in sync with IRS). Size of the record increased from 319 to 323.			
a.13	Following updates made to the record "ACK Key Record"			
	Multiple changes made (in sync with IRS).			

Change Log				
-----				
Changes Made Between Versions				
Major Changes made in 2006 doc vis a vis 2005 doc.				
S-No	Change Description			
.....	.....			
B	Deleted			
b.01	following Sch-X sequences on Form1-Page1 record were deleted.			
	[SEQ 0450], [SEQ 0480], [SEQ 0495], [SEQ 0500], [SEQ 0505], [SEQ 0510]			
b.02	following Sch-Y sequences on Form1-Page1 record were deleted.			
	[SEQ 0620], [SEQ 0630], [SEQ 0640], [SEQ 0670], [SEQ 0680], [SEQ 0690], [SEQ 0745], [SEQ 0750],			
	[SEQ 0770], [SEQ 0775], [SEQ 0792], [SEQ 0794], [SEQ 0796], [SEQ 0798], [SEQ 0800], [SEQ 0810],			
	[SEQ 0840], [SEQ 0842], [SEQ 0845], [SEQ 0847], [SEQ 0850]			
b.03	following Sch-Z sequences on Form1-Page2 record were deleted.			
	[SEQ 1050], [SEQ 1060], [SEQ 1070], [SEQ 1080], [SEQ 1085], [SEQ 1087], [SEQ 1088], [SEQ 1089],			
	[SEQ 1090], [SEQ 1100], [SEQ 1105], [SEQ 1110], [SEQ 1120], [SEQ 1130]			
b.04	following Sch-X sequences on Form1NR-Page1 record were deleted.			
	[SEQ 0530], [SEQ 0560], [SEQ 0575], [SEQ 0580], [SEQ 0585]			
b.05	following Sch-Y sequences on Form1NR-Page2 record were deleted.			
	[SEQ 0960], [SEQ 0970], [SEQ 0980], [SEQ 1010], [SEQ 1020], [SEQ 1030], [SEQ 1085], [SEQ 1090],			
	[SEQ 1110], [SEQ 1115], [SEQ 1132], [SEQ 1134], [SEQ 1136], [SEQ 1138], [SEQ 1140], [SEQ 1145],			
	[SEQ 1180], [SEQ 1182], [SEQ 1185], [SEQ 1187]			
b.06	following Sch-Z sequences on Form1NR-Page3 record were deleted.			
	[SEQ 1400], [SEQ 1410], [SEQ 1420], [SEQ 1430], [SEQ 1435], [SEQ 1436], [SEQ 1437], [SEQ 1438],			
	[SEQ 1439], [SEQ 1440], [SEQ 1445], [SEQ 1450], [SEQ 1460]			

Change Log					
-----					
Changes Made Between Versions					
Major Changes made in 2006 doc vis a vis 2005 doc.					
S-No	Change Description				
.....	.....				
C	Added				
c.01	New Record and Seq Numbers for Schedule X				
c.02	New Record and Seq Numbers for Schedule Y				
c.03	New Record and Seq Numbers for Schedule Z				
c.04	Following fields were added on the record "Form1, Page2"				
	HR Credit Button [SEQ 1006] on Line26.				
c.05	Following fields were added on the record "Form1-NR, Page3"				
	HR Credit Button [SEQ 1347] on Line29.				

Change Log				
-----				
Changes Made Between Versions				
Major Changes made in Ver 2.0 vis a vis Ver 1.0.				
S-No	Change Description			
.....	.....			
A	Updated			
a.01	"Form Reference" for following fields was corrected:			
	Statement Listing sources and Amounts (SEQ 0050, Sch-X): From X-5 to X-4			
	Total Other Income (SEQ 0060, Sch-X ): From X-6 to X-5			
a.02	"Field Number" for following fields was corrected:			
	State And Jurisdiction Code (Line 12, Sch-Z): From 1130 to 0130			
a.03	"Description" for following fields was corrected:			
	Brownfields Cert. Number (Seq 0055, Sch-Z): From "Numeric" to "Alphanumeric"			
	Film Incentive Cert. Number (Seq 0095, Sch-Z): From "Numeric" to "Alphanumeric"			
	Medical Device Cert. Number (Seq 0105, Sch-Z): From "Numeric" to "Alphanumeric"			
a.04	"Field Name" for following fields was changed:			
	SEQ 1340, FORM 1: "Direct Deposit / Debit - Checking" changed to "Direct Deposit / EFW - Checking"			
	SEQ 1350, FORM 1: "Direct Deposit / Debit - Savings" changed to "Direct Deposit / EFW - Savings"			
	SEQ 1360, FORM 1: "Direct Deposit / Debit - Routing Num" changed to "Direct Deposit / EFW - Routing Number"			
	SEQ 1370, FORM 1: "Direct Deposit / Debit - Account Num" changed to "Direct Deposit / EFW - Account Number"			
	SEQ 1377, FORM 1: "Direct Debit - Settlement Date" changed to "EFW - Settlement Date"			
	SEQ 1682, FORM 1-NR/PY: "Direct Deposit - Checking" changed to "Direct Deposit / EFW - Checking"			
	SEQ 1683, FORM 1-NR/PY: "Direct Deposit - Savings" changed to "Direct Deposit / EFW - Savings"			
	SEQ 1684, FORM 1-NR/PY: "DD - Routing Number" changed to "Direct Deposit / EFW - Routing Number"			
	SEQ 1685, FORM 1-NR/PY: "DD - Account Number" changed to "Direct Deposit / EFW - Account Number"			
	SEQ 1687, FORM 1-NR/PY: "Direct Debit - Settlement Date" changed to "EFW - Settlement Date"			

Change Log					
-----					
Changes Made Between Versions					
Major Changes made in Ver 2.0 vis a vis Ver 1.0.					
S-No	Change Description				
.....	.....				
A	Updated				
a.04	"Field Name" for following fields was changed:				
	SEQ 0040, FORM M4868: "Direct Debit - Payment Amt Enclosed" changed to "EFW - Payment Amt Enclosed"				
	SEQ 0045, FORM M4868: "Direct Debit Account Type- Checking " changed to "EFW - Account Type- Checking "				
	SEQ 0050, FORM M4868: "Direct Debit Account Type - Savings " changed to "EFW - Account Type - Savings "				
	SEQ 0060, FORM M4868: "Direct Debit Routing Number " changed to "EFW - Routing Number "				
	SEQ 0070, FORM M4868: "Direct Debit Account Number " changed to "EFW - Account Number "				
	SEQ 0080, FORM M4868: "Direct Debit - Settlement Date" changed to "EFW - Settlement Date"				
B	Deleted				
	None				
C	Added				
c.01	Following fields were added on the record "Form1-NR, Page3"				
	EFW (Electronics Fund Withdrawal) Payment Amount (SEQ 1688, Form1-NR/PY)				
	This field has no paper form reference.				
c.02	Following fields were added on the record "Form1, Page2"				
	EFW (Electronics Fund Withdrawal) Payment Amount (SEQ 1378, Form1)				
	This field has no paper form reference.				
c.03	New Schedule TDS				

Change Log					
-----					
Changes Made Between Versions					
Major Changes made in Ver 3.0 vis a vis Ver 2.0.					
S-No	Change Description				
.....	.....				
A	Updated				
	None				
B	Deleted				
	None				
C	Added				
c.01	Following fields were added on the record "Form1-NR, Page1"				
	"Schedule TDS Attached " Button/Flag (SEQ 0255, Form 1-NR/PY)				
c.02	Following fields were added on the record "Form1, Page1"				
	"Schedule TDS Attached " Button/Flag (SEQ 0175, Form 1)				

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<b>SECTION 1 ACK File - Format</b>			
<b>1.01 Acknowledgement files : An Introduction.</b>			
Every Transmission received, will be acknowledged by the return of an acknowledgment file (ACK File) to the transmitter. However, no ACK file is available for empty Transmissions. The ACK file identifies which returns have been accepted, rejected or identified as duplicates.			
The ACK file can be a separate transmission or can precede a return file transmission (refer to Appendix-III for the name format of the ACK files). It will be available from MDOR to the transmitter within two workdays from the original transmission.			
<b>1.02 Components Of An Acknowledgement File.</b>			
An acknowledgment file has the following components:			
(1) The original transmitter records (TRANA and TRANB).			
(2) The ACK Record Set for each recognizable return received.			
(3) The RECAP Acknowledgment Record that includes counts for accepted and rejected returns.			
<b>1.03 Ack File Components For A Rejected Transmission.</b>			
If the entire transmission is rejected, the acknowledgment file will contain the following:			
(1) The original transmitter record (TRANA and TRANB).			
(2) One ACK Record Set consisting of an ACK Key record with "T" in the acceptance code field and one ACK Error record containing the transmission reject error related to this transmission.			
(3) The RECAP Acknowledgment Record with fields (7) through (13) zero- filled.			
<b>1.04 First Records Of An Ack File.</b>			
The first records on the acknowledgment file will be the same transmitter records (TRANA and TRANB) as the first records of the tax return being acknowledged. An ACK record will be generated for each recognizable tax return in the transmission.			
<b>1.05 General Description Of An Ack-Record-Set.</b>			
The Acknowledgment of an individual return will be an ACK Record Set. For a rejected return, an ACK record set will always have at least one ACK Key Record and up to 96 ACK Error Records associated with it. For an accepted return, an ACK record set will be only an ACK Key record. The ACK Key Record will contain all of the identifying information for the return it represents, plus a field to indicate how many (if any) ACK Error Records follow.			
<b>1.06 Ack-Key Record Indicator For A Rejected Return.</b>			
If an ACK Key Record contains an "R" in the Acceptance code field, the return has been rejected due to a fatal error involving the return format, internal inconsistency, or data errors in a key field, and must be corrected and resubmitted to the MDOR, with the same DCN, to be considered as a filed return.			

0120***RECAP	000621	#
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[illegible]

**Appendices**

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**Appendix-1 How to Interpret ELF Indicator ?**

S-No .....	Elf Indicator Type .....	Description .....
1	"   "	The Field has changed from last year. The change can be in the Form Reference of the field (if it moved to some other location on same income tax form and page) <b>OR</b> in the Size of the field <b>OR</b> in the Description of the field.
2	" --  "	The Field is not in use from this year on this income tax form and page. The field might have been totally deleted or it might have moved to another page.
3	" +  "	The Field has been introduced from this year on this income tax form and page.
4	Spaces or Null	The Field has not changed since last year.

## Appendices

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### Appendix-2 Communication Guidelines for Filing Asynchronously with MA.

Following are the latest Communication Guidelines for Filing Asynchronously with Massachusetts.

Upon dialing into our system [Dial Up Number 617-889-4011] you will first need to send your ETIN/PASSWORD combination [for example 98898ABCDEF] within 30 seconds or we hang-up. Nothing will happen until this is done. In other words, once you make the connection you will not receive any indication, from the application that you have made a connection apart from what indicators your modem might supply. We do this for security reasons.  
NOTE: To apply for ETIN and PASSWORD please contact MDOR EDS Bureau at 617-88-75174.

Once you supply a valid ETIN/PASSWORD combination you will be presented with a small banner page and a question asking whether you are ready to receive an acknowledgment file. If you answer "NO" to this question we drop the line, disconnecting you. If you answer "YES" then we will send you an acknowledgment file. We initiate a Z-Modem send to do this. If we have not processed any returns for you since your previous connection then this file will just be a dummy acknowledgment file. Otherwise, it will contain information pertaining to the returns that we have processed for you.

After the acknowledgment file is sent we inform you that we are ready to receive and we wait for you to initiate a Z-Modem send. This is when you will send us your file containing the returns you want processed. To get the format for this file please refer to MA Records Layout Document. Once we receive the file we will send back a text string indicating whether or not we received it successfully.

On the other hand, you may elect to just drop the line here. That's fine, we will simply time-out. This is for those occasions when you just want to see if we have an acknowledgment file for you and you don't have any returns to send us. You might want to code your end so that it periodically dials in to check for the acknowledgment files.

We only support the Z-Modem protocol for transfers in both directions. When we send the acknowledgment file and when we receive the returns from you. You will need a communications package that supports the Z-Modem protocol.

At the current time, we are using a modem technology with features v.32bis for the modulation and v.42bis for error correction and compression. The highest speed we have tested successfully with is 19.2 kbs. We can not guarantee that higher speeds will work properly. Please make sure the modem you use can support these protocols.

In case of any problems in connecting/Transmitting to MDOR systems you can call MDOR-Communications-Team at 617-88-75223.

**Appendices**

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**Appendix-2 Communication Guidelines for Filing with MA using SSH Client.**

	Using SSH to receive and acknowledge Individual bulk returns		
	Arriving files will use the current format, using the same file-naming convention we use now with Zmodem transfers.		
	Note: Filers who elect to use SSH should be discouraged from using Zmodem; it is either one or the other, but not both.		
	Traffic flow:		
	Filers will first register with MDOR through the standard WfB registration process, and will generate and upload an SSH Public Key to the WfB Website to be used as authentication.		
	Once the filer is registered and MDOR has their Public Key, the filer will simply follow the procedure already established for WfB filers; they will use scp2 or sftp2 to put their files to the 'upload' directory at secure.dor.state.ma.us#444, and they will retrieve acknowledgment files from their own subdirectory of the 'download' directory at the same node.		
	For Details Contact MDOR Communications Team at 617-887-5223 or email at McKendryj@dor.state.ma.us		

**Appendices**

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**Appendix-4 The Format Of MA. Transmission File Name.**

	The format for the MA transmission file name is			
	*JJJSS.%%%			
	where * stands for any number of characters not more than 10.			
	JJJ is julian date of transmission			
	SS is seq number [Indicates which number of Transmission is it, for this day ]			
	%%% is any 3 alphabets you choose [eg TSL for taxslayer ]			
	Examples:			
	1] Your Transmissions could be named: ma03010.nts			
	Lets compare it to our Format *JJJSS.%%%			
	Here * = ma			
	JJJ = 030 [which is the julian date on which you are transmitting]			
	SS = 10 [If this is your 10th transmission of the day]			
	%%% = nts			
	2] Your Transmissions could be named: 9889801702.ma1			
	Lets compare it to our Format *JJJSS.%%%			
	Here * = 98898			
	JJJ = 017 [which is the julian date on which you are transmitting]			
	SS = 02 [If this is your 2nd transmission of the day]			
	%%% = ma1			
	3] If you send us a transmission on Feb-1-2004, then a possible name for your transmission could be:			
	ctaxreturn03201.nts			
	Lets compare it to our Format *JJJSS.%%%			
	Here * = ctaxreturn			
	JJJ = 032 [which is Feb-01 in julian date format]			
	SS = 01 [If this is your 1st transmission of the day]			
	%%% = nts			

**Appendices**

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**Appendix-5 The Format Of MA. Acknowledgement File Name.**

	The Format Of MA. Acknowledgement File Name Is			
	EEEE_JJJ_SS.ACK			
	where			
	EEEE stands for the first 5 digits of the ETIN procured from the TRANA record of the Transmission			
	JJJ is julian date procured from the TRANA record of the Transmission			
	SS is sequence number procured from the TRANA record of the Transmission			
	Example:			
	If the TRANA record of the Transmission looked as follows:			
	0120****TRANA 123456789ABCDEFGHIJKL SOFTWARE INC PREPARERS AGENT 20041017999910029001AV110028 P #			
	Then the MA Acknowledgement file name will be 99991_290_01.ACK			
	Lets compare it to our Format EEEEE_JJJ_SS.ACK			
	Here			
	EEEE = 99991			
	JJJ = 290			
	SS = 01			



Change Log				
-----				
Major Changes made in 2005 doc vis a vis 2004 doc.				
S-No Change Description				
.....				
1	New Appendix: Communication Guidelines for Filing with MA using SSH Client.			

PART 4: MA ELF SSH Bulk Filer Guide		
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S-No	Description	Page
.....	.....	.....
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<b>Section 1. Massachusetts Bulk E-Filer - Registration and Transmitter Guide</b>		
	This document describes the Massachusetts DOR's secure Internet-based method for	
	filing corporate and individual bulk tax returns, as well as certain other files containing	
	taxpayer information. This method requires the use of SSH client software and	
	Registration as a Professional Tax Preparer (PTP) with bulk filer option on the WebFile	
	for Business site. The WebFile for Business site is used as a central interface for	
	registration and file tracking because the methods and procedures described here were	
	originally put in place to support corporate tax filing.	
	We have endeavored to make the registration and transmission process as simple as	
	possible without compromising security. The following sections describe the	
	registration process and the transmission process.	
<b>1.a</b>	<b>Registration Process</b>	
	You may or may not already be registered with WebFile for Business. Choose the topic	
	below that best matches your current registration status with the WebFile for Business	
	site.	
<b>1.b</b>	<b>My Company is Already Registered as a PTP with Bulk Filer Option</b>	
	All you'll need to do is update your service company information with an SSH-generated	
	Public Key. Go to the section titled <b>Update My SSH-Generated Public Key</b> .	
<b>1.c</b>	<b>My Company is Already Registered as a PTP But Without Bulk Filer Option</b>	
	To upgrade your status with the Bulk Filer option:	
	1. Login to WebFile for Business	
	2. Choose the "Contact DOR" link	
	3. On the Contact DOR form, choose the "I am a PTP and want to register for	
	Bulk File Transfer" category, Submit the request.	
	4. You will receive an email when the request is approved.	
	5. Once you have received the approval email, log back in and proceed to update	
	your SSH-Generated Public Key. Go to the section titled <b>Update My SSH-</b>	
	<b>Generated Public Key</b> for instructions.	

<b>Section 1. Massachusetts Bulk E-Filer - Registration and Transmitter Guide</b>	
<b>1.d</b>	<b>My Company is Registered as a Taxpayer, But Not as a PTP</b>
	You can activate your company as Professional Tax Preparer, then request bulk filer status.
	To do so:
	1. Login to WebFile for Business
	2. From the "Account Management" menu or section page, choose the "Manage PTP Status" option.
	3. Fill out the form and click the Register button. This enables your registration status immediately.
	4. You must now request Bulk Filer status. Follow the steps under the section <b>My Company is Already Registered as a PTP But Without Bulk Filer Option</b> .
<b>1.e</b>	<b>My Company is Not Registered With WebFile for Business</b>
	To register as a Professional Tax Preparer,
	1. Point your browser at <a href="https://wfb.dor.state.ma.us/webfile/business">https://wfb.dor.state.ma.us/webfile/business</a> Click the <b>Register</b> link under the "I want to" menu and follow the instructions for registering as a Professional Tax Preparer, and/or a Bulk File Transmitter. Make sure you select the Bulk Filer option on the registration page—otherwise you will have to make a separate request later.
	2. When your registration request is approved, you will receive an email. Approval may take up to a full day, as the process is not automated.
	3. Upon receipt of your registration activation email, follow the steps under the section <b>Update My SSH-Generated Public Key</b>
<b>1.f</b>	<b>Update My SSH-Generated Public Key</b>
	To update your SSH Public Key, you must be registered as a Professional Tax Preparer with Bulk Filer option, and you must have an SSH client which can generate the Public Key. If you do not have an SSH client and/or do not know how to generate the key, follow the steps under the section <b>Obtaining and Configuring SSH and Public Key Generation</b> .
	Once you have your generated key, take the following steps on the WebFile for Business site:
	1. Login to WebFile for Business
	2. From the "Account Management" menu or section page, choose the "Manage PTP Status" option.

<b>Section 1. Massachusetts Bulk E-Filer - Registration and Transmitter Guide</b>	
	3. Click the Update Certificate button.
	4. Paste the Public Key generated by the SSH client into the text box labeled "New Public Key Certificate" and click Set Certificate.
	If your key was not in the correct format or did not update successfully, you will see an error message. Otherwise, your key has been updated. This key must be the one you use when transmitting files to the DOR via SSH. Unlike the initial registration process, the process of submitting a key is fully automatic and essentially instantaneous - once you submit a key, you can use that key immediately to connect with the MDOR.
<b>1.g</b>	<b>Obtaining and Configuring SSH and Public Key Generation</b>
	File transfers to DOR are done using the SSH (Secure Shell) protocol, which provides strong encryption of network traffic. An SSH client is necessary in order to transfer your files to DOR. DOR recommends using the commercial SSH client, available from SSH Communications Security® ( <a href="http://www.ssh.com/">http://www.ssh.com/</a> ).
	It's available for the Microsoft Windows® operating systems, and for several varieties of Unix, including Linux. Check the license that comes with the software for full details. DOR may be able to assist users of the commercial SSH client with transferring files to DOR, but cannot assist users initially installing and running SSH. Support for installation and configuration should be directed to SSH customer support.
	There are several freeware SSH clients, including OpenSSH, available from
	<a href="http://www.openssh.org">http://www.openssh.org</a> , which caters mainly to Unix operating systems (although the website has links to ports to other operating systems). Although these freeware SSH clients may be successfully used to transfer files to DOR, DOR is not in a position to provide support to anyone using them.
<b>1.h</b>	<b>Installing SSH</b>
	Here, we'll only deal with the commercial SSH client under Windows. You'll have to consult your vendor or other sources for installation of other versions of SSH and other operating systems.
	As of writing, the current version of the SSH client is 5.0.1, and we'll describe the installation and setup procedure based on that version. Setting up version 5.0.1 is simpler than setting up earlier versions.

<b>Section 1. Massachusetts Bulk E-Filer - Registration and Transmitter Guide</b>		
	Commence installation in the usual way by double-clicking on the appropriate program	
	and accepting any license agreements and default settings along the way. At the end	
	of the process, you should have a desktop shortcut named "SSH Tectia Client".	
	Double-click on that icon, and you should be rewarded with the SSH terminal window.	
<b>1.I</b>	<b>Public Key Generation</b>	
	The next step is to generate your public/private key pair. The easiest way to do this	
	with commercial SSH is to use the key-generation facilities of the GUI client:	
	1.Under the 'Profiles' menu, select 'Edit Profiles'	
	2.Select 'User Authentication/Keys and Certificates'	
	3.Click on the 'New Key...' button	
	4.Follow the instructions on the dialog box, accepting default settings for Key	
	type (default = DSA) and Key length (default = 2048). The actual key generation	
	step may take some time	
	5.When the process completes, you are asked to click 'Next' to continue. Do so,	
	and you'll be asked for some information about your new key. The Filename and	
	Comment values are arbitrary; the comment may be omitted. The Passphrase fields	
	may be left blank; if you choose to enter a passphrase, it will be used to encrypt	
	your *private* key file on your local computer, and you will be required to type	
	in the passphrase the first time you connect to the DOR after each reboot of your	
	local computer. Passphrases are discussed in detail in the Troubleshooting section	
	of this document. The key-creation Wizard will scold you if you choose not to protect	
	your key with a passphrase, but it will not stop you.	
	6. Fill in the dialog as required, and click on 'Next'.	
	7. Click on the 'OK' button. The 'Upload...' function is of no use here.	
	Lastly, you'll need to configure the SSH client to use User Keys. Go to the Profiles	
	button, click Edit Profiles. Under General, click Defaults. Select the Authentication	
	tab. This will show you a list of user authentication methods. If "Public-key" is not	
	listed, add it to the list using the "Add" drop-down. Then, select the line "Public-key"	
	and use the up-arrow button to move it to the top of the list of methods if it is not	
	already there. Click the OK button.	

<b>Section 1. Massachusetts Bulk E-Filer - Registration and Transmitter Guide</b>	
<b>1.j</b>	<b>Copying Your Public Key to the Clipboard</b>
	To copy your public key to the clipboard, ready for uploading to WebFile for Business:
	1. Use Windows Explorer to browse to the directory containing your key files. For recent versions of Windows, this will be C:\Documents and Settings\<your login name>\Application Data\SSH\UserKeys. This directory will contain a pair of files containing the public-and-private key pair you generated; if you named your key pair "mdorkey", for instance, the file mdorkey contains the private key and "mdorkey.pub" contains the public key. Right-click the ".pub" file and open it with Notepad.
	2. (NOTE: If you can't find the "Application Data" directory it is because your Windows Explorer has decided to hide sensitive files from you. The cure for this is different for different variants of Windows; in the Windows 2000 version of Windows Explorer, look on the Tools menu, Folder options, the View tab, and check show hidden files and folders. If that doesn't help, try unchecking "Hide protected operating system files". )
	3. In Notepad, select the entire text with the mouse. Make sure you include the lines containing "BEGIN SSH2 PUBLIC KEY" and "END SSH2 PUBLIC KEY". Alternatively, hold down the control key and press the 'A' key, which should select the whole file.
	4. Under the 'Edit' menu, select 'Copy'
	Now paste the key into WebFile for Business as detailed above.
	We only support the Z-Modem protocol for transfers in both directions. When we send the acknowledgment file and when we receive the returns from you. You will need a communications package that supports the Z-Modem protocol.
	At the current time, we are using a modem technology with features v.32bis for the modulation and v.42bis for error correction and compression. The highest speed we have tested successfully with is 19.2 kbs. We can not guarantee that higher speeds will work properly. Please make sure the modem you use can support these protocols.
	In case of any problems in connecting/Transmitting to MDOR systems you can call MDOR-Communications-Team at 617-88-75223.

<b>Section 2. Transmission of Files</b>		
<b>2.a</b>	<b>Logging into the DOR SSH Server</b>	
	Once your public key has been uploaded to DOR, you should be able to commence	
	transferring files. Your login ID is your FID prefixed by the letters "FID". For example,	
	if your FID is 121212121, then your SSH login ID (also known as a "username") would	
	be: FID121212121. Do not use your WFB login id as your SSH username. "FID" in	
	your login should always be upper case.	
<b>2.b</b>	<b>File Naming Convention</b>	
	Files should be named according to their type. Extensible Markup Language files should	
	use the extension xml. Text files (ASCII or EBCDIC) should use the extension txt. Each	
	file name should be unique, and include the FID number used to log into the SSH	
	server, as well as a date (4 digit year) and time (24 hour clock). Note: For batch filers,	
	the FID numbers within wage reporting and wage withholding files are not assumed to	
	be the same as the FID numbers used to log into SSH or as part of the filename. Beyond	
	the FID, timestamp and extension, file names must conform to the rules required for	
	the specific filing. Files may be sent compressed or uncompressed, compressed is	
	preferred to conserve on network bandwidth. Compress files with any of the following:	
	Gzip, winzip, pkzip.	
	Note that the term FID is synonymous with EIN.	
<b>2.c</b>	<b>Corporate Returns</b>	
	Corporate return files have the following naming convention, where "CORP" in the	
	file name should always be upper case:	
	Syntax: CORP[fid][yr][mo][day][hr][min][sec].xml	
	Example: CORP12345678920030101145959.xml	
	Where:	
	[fid] is the FID number used to log into SSH.	
	[yr] is the 4 digit year.	
	[mo] is 01-12.	
	[day] is 01-31.	
	[hr] is 01-24.	
	[min] is 01-60.	
	[sec] is 01-60.	



<b>Section 2. Transmission of Files</b>		
<b>2.d</b>	<b>Corporate Return Acknowledgement Files</b>	
	To retrieve Corporate Return Acknowledgement files, use the instructions in the	
	section Transfer From DOR. The name of the acknowledgement file is the same name	
	as the file you sent with the suffix ".ack" appended to it. Outbound files will be	
	unzipped. So for example, if you sent the file in as named above, the	
	acknowledgement file would be named: CORP121212120030101145959.xml.ack	
	Initiating the Transfer (Commercial Version of SSH)	
	Transfers to and from DOR are performed from the command line. The GUI that comes	
	with the commercial version is not compatible with DOR's server setup.	
<b>2.e</b>	<b>Transfers to DOR</b>	
	If you're using the commercial SSH client, transfers to DOR can be done using either scp	
	or sftp:	
	Syntax: scp2 [filename] [username]@[server]#[port]:upload/[filename]	
	Example: scp2 MA94112121212120030101145959.xml	
	FID121212121@secure.dor.state.ma.us#444:upload/	
	MA94112121212120030101145959.xml	
	Syntax: sftp2 -B [batchfile] [username]@[server]#[port]	
	Example: sftp2 -B work.bat FID121212121@secure.dor.state.ma.us#444	
	Where:	
	[filename] Name of file to transfer.	
	[username] FID. Example: FID121212121	
	[server] DOR server = secure.dor.state.ma.us.	
	[port] Port to connect to. DOR uses port 444.	
	[batchfile] A file with the following FTP commands:	
	cd upload	
	put [filename]	
	Quit	

<b>Section 2. Transmission of Files</b>		
<b>2.f</b>	<b>Transfers from DOR</b>	
	These are similar to transfers to DOR, but the order of the remote and local filenames is reversed where applicable and files available for download are in a directory named with your user name (your FID name, e.g. FID121212121) under the general "download" directory.	
	In addition to the direct path examples provided below, you will be able to list files by doing "ls", and to download multiple files with the "mget" command. For example, "ls download/FID121212121", and "mget download/FID121212121/*".	
	If there are no files available, the "download/username" directory WILL NOT EXIST. It only gets created when files are ready for download. You will need to handle this if using automated scripts.	
	Examples of direct path, single file retrieval:	
	Syntax: scp2 [username]@[server]#[port]:download/FID121212121/[filename] [filename]	
	Example: scp2 FID121212121@secure.dor.state.ma.us#444:download/ FID121212121/MA941121212120030101145959.xml MA941121212120030101145959.xml	
	Syntax: Sftp2 -B [batchfile] [username]@[server]#[port]	
	Example: Sftp2 -B work.bat FID121212121@secure.dor.state.ma.us#444	
	Where:	
	[filename] Name of file to transfer.	
	[username] FID. Example: FID121212121	
	[server] DOR server = secure.dor.state.ma.us.	
	[port] Port to connect to. DOR uses port 444.	
	[batchfile] A file with the following FTP commands:	
	cd download\FID121212121	
	get [filename]	
	Quit	

<b>Section 2. Transmission of Files</b>	
<b>2.g</b>	<b>Notes</b>
	The first time you connect to DOR's SSH server, you will likely be asked if you want to save the new host key. You should answer "yes" here. SSH will warn you if it detects a different host key in subsequent transfer attempts (which may mean that an unauthorized attempt is being made to eavesdrop on your communication with DOR).
	DOR's public-key fingerprint is:
	xinat-mopyv-veget-sesir-levib-biper-teneh-kycim-dahum-pykep-muxyx
	Consult the documentation for your SSH client to determine how to use this information to confirm that the site that you've connected to is indeed DOR and has the correct public key.
<b>2.h</b>	<b>Troubleshooting SSH (SCP/SFTP) connection problems</b>
	Most of the problems that filers encounter with SSH-based file transfer stem from a few common misunderstandings. Before calling the MDOR for assistance, please check the following items carefully.
	Throughout this section, the words "local" and "client" refer to computers and software operated by the filer, while "remote" and "server" refer to the computers and software at the MDOR. Upper case "SSH", "SCP", and "SFTP" refer to the respective protocols, while lower-case "ssh", "scp2", and "sftp2" mean the actual programs that implement the protocols.
	·All the scp2/sftp2 commands and arguments are case-sensitive. If the example says FID, "fid" will not work. if the example says "upload", neither "UPLOAD" nor Upload will work.
	·Be careful to distinguish the words "password" and "passphrase"; they are not the same thing. A passphrase is a secret text string that is used to protect your private key on your local client workstation; a password is used to authenticate a user at the remote server (but the MDOR SSH server does not allow users to authenticate with passwords). If you are prompted to enter a passphrase when you attempt to connect to the MDOR server, the prompt is coming from your local client software. If you are prompted for a password, the prompt is coming from the remote server. See the additional discussion at the end of this section for details.

<b>Section 2. Transmission of Files</b>	
<b>2.h</b>	<b>Troubleshooting SSH (SCP/SFTP) connection problems</b>
	· Make sure you are using the correct username to log in. Your SSH login username is FIDnnn... where "nnn..." is your 9-digit Filer ID. Your SSH username is not the username you use to log in to the WfB Website. The "FIDnnn..." username is created for you behind the scenes when you register your SSH public key.
	· Make sure you are specifying destination port number 444 in your scp2 or sftp2 command. This is not the standard default port number for SSH-based connection, so your connection attempt will fail if you neglect to specify it.
	· Similarly, be sure you include the remote directory specification in your commands: all uploads go to the "uploads/" directory, and all downloads are performed from the downloads/FIDnnn... directory. Do *not* include a slash before the directory specification. "Permission denied" errors are frequently caused by problems with directory specifications.
	· If file transfers are not working, you can tell the scp2 or sftp2 program to display additional information by including a "debug" or "verbose" switch in the command, but be careful of the syntax. The scp2 program recognizes the "-v" switch, but the sftp2 program does not. Both programs, scp2 and sftp2, recognize the "-D 2" switch. The debug switch must appear immediately after the program name (scp2 or sftp2) in the command line, before the "username@server" specification or before the "-B filename" specification. The switches are case-sensitive, lower case for "-v", upper case for "-D 2". You can use any number between 1 and 99 with the "-D" switch; higher numbers produce more detailed messages, but anything greater than 2 is likely overkill. Examples:
	C:> scp2 -v MA94112121212120030101145959.xml FID121212121@secure.dor.state.ma.us#444:upload/
	C:> sftp2 -D 2 -B upload.bat FID121212121@secure.dor.state.ma.us#444
	· The command-line tools scp2 and sftp2 are independent of the GUI client, and they sometimes get confused if the GUI client is running at the same time. It is not necessary to use the GUI client to connect to the DOR. All connections and transfers can and should be performed from the command line.

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	· We do recommend using the GUI client for creating and managing your public key, and for configuring your SSH client software to use public-key authentication with your user key. We have found that the order in which authentication methods are specified can be important: if you are encountering authentication problems, go to Profiles/Edit Profiles/General/Defaults/Authentication and make sure that (1) "Public Key" is listed first in the "Authentication methods" window.
	· The Version 5 Tectia Client for Windows includes a software component called the Broker, which starts up when the GUI is started, and then continues to run in the background. This Broker program seems to hold certain program settings in memory. In some circumstances, unfortunately, it appears that the Broker remembers and repeats error conditions. If you are using the Tectia Client V5 and you are encountering persistent repeated errors, check to see whether the Tectia Broker is running, and if it is, turn it off, as follows: look in your System tray (the right side of the grey taskbar at the bottom of the monitor's window, near the clock display) for a blue-grey icon with a grid of white lines. Right-click on the icon and select "About" from the pop-up menu; make sure this displays a pop-up panel labeled "About SSH Tectia". Dismiss the About panel, right-click the icon again, and select "Exit" from the menu; the icon should disappear.
	· The server "secure.dor.state.ma.us" has two IP addresses, 4.36.198.14 and 65.202.25.14. If you are connecting through a firewall, it should permit outbound TCP connections on port 444 to both these addresses, because DNS may return either address.
	· Be sure it's really an error; some messages that say "error" can be ignored, and some unexpected behaviors are correct. For example, the "upload" directory is write-only, and you will not see your uploaded file if you 'ls' the directory. This advice applies particularly to the output from the "-D" and "-v" switches.
	· If you still can't find the problem, try to get a screen capture or text capture before calling the DOR. If possible, show the command you are using and the output using the -D 2 or "-v" switch. From a Windows Command Prompt window, you can right-click on the top control bar to get a menu with an "edit/select all" option, and copy the selected

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	text into a text file in Notepad. Or you can select the relevant section of text from the	
	Command Prompt window with the mouse.	
	<b>Additional information on passphrases and passwords:</b>	
	Passphrases: When you create your public/private key pair, you will be given the	
	opportunity to assign a passphrase to protect the private key on your local client	
	workstation. If you choose not to assign a passphrase, your private key will be stored in a	
	file in plaintext on your local workstation, and anyone with physical or network access to	
	the workstation could copy the private key file and use it in combination with your public	
	key to impersonate you. If you assign a passphrase, your private key will be encrypted in	
	a file using the passphrase. In this case, when the client software needs to read your	
	private key, it will prompt you to enter the key's passphrase, and it will use the	
	passphrase to decrypt the secret key. Anyone who obtains your encrypted private-key file	
	will find it useless without its accompanying passphrase.	
	The advantage to using a passphrase is, obviously, that a passphrase makes your private	
	key more secure. There are several disadvantages, though:	
	1 - as with any secret word, you have to remember it. The passphrase itself is not stored	
	in any file, database, or registry, and if you forget it, there is no way to recover it - you	
	will have to generate a new key pair and submit the new public key to the MDOR. If you	
	write it down and put it in a drawer it becomes as vulnerable as any other written-down	
	password.	
	2 - the rule "do not write down your passphrase" causes problems for scripting. Most	
	filers want to automate the process of exchanging files with MDOR by writing scripts to	
	control the scp2/sftp2 client, but there is no good way to incorporate the passphrase into a	
	script file.	
	There isn't much that can be done about the first of these difficulties, but there are partial	
	solutions for the second. Both the commercial (ssh.com) and the open-source (OpenSSH)	
	clients provide helper applications called "SSH agents" that will hold the private-key	

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	passphrase in volatile memory and deliver it as needed to the SSH client program; these	
	helper applications only need to be reinitialized when the local workstation is rebooted.	
	The commercial versions of the helper programs are named ssh-agent2 and ssh-add2; the	
	open-source versions are ssh-agent and ssh-add. The commercial SSH client can also	
	interoperate with a separate product called Accession that manages passphrases and also	
	supports special-purpose hardware (smartcards) for additional security; Accession, if	
	installed, has a menu entry in the GUI client under Edit/Settings/Global Settings/User	
	Authentication. The details of these agents are beyond the scope of this document, but	
	information is available through the products' documentation, help systems or man pages,	
	Web sites, and elsewhere on the Web.	
	Passwords: As mentioned earlier, the MDOR SSH server does not allow users to	
	authenticate with passwords; public-key authentication is the only method that will work.	
	Nevertheless, if your client indicates that it wants to try password authentication, the	
	MDOR server will permit it to send a password. The order in which the different	
	authentication methods are tried is determined by the client program. This is why we	
	advise you to use the client GUI, Profiles/Edit Profiles/General/Defaults/Authentication,	
	to make sure that "Public Key" is the first item listed in the "Authentication methods"	
	window. If you overlook this recommendation and leave "Password" listed before "Public	
	Key", then the server will prompt your client for a password before it ever considers your	
	public-key credentials.	
	This might be no more than a nuisance: if you are typing the commands yourself, you	
	can enter any sort of junk password, allow it to be rejected, and the software will continue	
	on to the public-key authentication step, which will presumably succeed. But if you are	
	controlling the session with scripting you will have to write your script to detect and	
	respond to the password prompt; this is needlessly complicated and fragile.	

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	If you have the authentication methods listed in the order "Public Key" first, followed by Password, then you will be prompted for a password if (and only if) your public-key authentication fails. Any password you try will be rejected, but this might be useful in some circumstances as a quick-and-dirty test to determine where a connection attempt is failing. In most cases, once testing is complete, it makes sense to specify "Public Key" as the only authentication method for SSH transfers to MDOR.	
<b>2.i</b>	<b>Support Information for Unsupported Client Software</b>	
	MDOR realizes that some filers will have good reasons to use SSH client software other than the recommended SSH/Tectia client. We have found that many other clients can be made to work with our SSH servers, some easily and some requiring more effort, and that a few products simply cannot be made to work with any reasonable amount of effort. In this section we will recount some of our experiences with various unsupported SSH client software products.	
<b>2.j</b>	<b>OpenSSH V3.6.1</b>	
	On one occasion using this product, a filer was able to authenticate but could not send a file using the "scp" command. When the filer tried the same operations using "sftp", everything worked with no problems. Because a simple workaround was found, we didn't investigate this problem in any depth, but it appears that this version of "scp" was not sending the correct command to our server to invoke the SFTP file transfer subsystem.	
<b>2.k</b>	<b>Ipswitch WS_FTP Professional 2006</b>	
	We have been unable to make this product work. It appears that the product attempts to read the remote directory, and will not proceed if it receives an error indication. The MDOR's home and upload directories are read-protected, so any attempt to read those directories returns an error.	
	Some filers have been able to communicate with MDOR using earlier versions of this product.	
X		